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# LAMPIRAN

Lampiran 1

Dibawah ini merupakan data hasil perhitungan dalam variabel Profitabilitas (Y) pada sektor barang konsumen primer yang terdaftar di Bursa Efek Indonesia Tahun 2018-2022:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **NO.** | **SAMPEL** | **LABA BERSIH SETELAH PAJAK** | **TOTAL AKTIVA** | **%** | **HASIL** |
|
| 1 | AALI 2018 | Rp 1,520,723,000,000 | Rp 26,856,967,000,000 | 100% | 0.05662 |
| 2 | ADES 2018 | Rp 52,958,000,000 | Rp 881,275,000,000 | 100% | 0.06009 |
| 3 | AMRT 2018 | Rp 668,426,000,000 | Rp 22,165,968,000,000 | 100% | 0.03016 |
| 4 | BISI 2018 | Rp 403,870,000,000 | Rp 2,765,010,000,000 | 100% | 0.14606 |
| 5 | BUDI 2018 | Rp 50,467,000,000 | Rp 3,392,980,000,000 | 100% | 0.01487 |
| 6 | CEKA 2018 | Rp 92,649,656,775 | Rp 1,168,956,042,706 | 100% | 0.07926 |
| 7 | CPIN 2018 | Rp 4,551,485,000,000 | Rp 27,645,118,000,000 | 100% | 0.16464 |
| 8 | DLTA 2018 | Rp 338,129,985,000 | Rp 1,523,517,170,000 | 100% | 0.22194 |
| 9 | DSNG 2018 | Rp 427,245,000,000 | Rp 11,738,892,000,000 | 100% | 0.0364 |
| 10 | EPMT 2018 | Rp 653,250,886,056 | Rp 8,322,960,974,230 | 100% | 0.07849 |
| 11 | FISH 2018 | $ 11,943,017 | $ 4,315,398,111 | 100% | 0.00277 |
| 12 | GGRM 2018 | Rp 7,793,068,000,000 | Rp 69,072,190,000,000 | 100% | 0.11282 |
| 13 | HMSP 2018 | Rp13,538,418,000,000 | Rp 46,602,420,000,000 | 100% | 0.29051 |
| 14 | ICBP 2018 | Rp 4,658,781,000,000 | Rp 34,367,153,000,000 | 100% | 0.13556 |
| 15 | INDF 2018 | Rp 4,961,851,000,000 | Rp 96,537,796,000,000 | 100% | 0.0514 |
| 16 | JPFA 2018 | Rp 2,088,188,000,000 | Rp 24,827,355,000,000 | 100% | 0.08411 |
| 17 | LSIP 2018 | Rp 329,426,000,000 | Rp 10,037,294,000,000 | 100% | 0.03282 |
| 18 | MIDI 2018 | Rp 159,154,000,000 | Rp 4,960,145,000,000 | 100% | 0.03209 |
| 19 | MLBI 2018 | Rp 1,224,807,000,000 | Rp 2,889,501,000,000 | 100% | 0.42388 |
| 20 | MYOR 2018 | Rp 1,760,434,280,304 | Rp 17,591,706,426,634 | 100% | 0.10007 |
| 21 | ROTI 2018 | Rp 1,271,714,366,363 | Rp 4,393,810,380,883 | 100% | 0.28943 |
| 22 | SDPC 2018 | Rp 19,444,262,069 | Rp 1,192,891,220,453 | 100% | 0.0163 |
| 23 | SKBM 2018 | Rp 15,954,632,472 | Rp 1,771,365,972,009 | 100% | 0.00901 |
| 24 | SKLT 2018 | Rp 31,954,131,252 | Rp 747,293,725,435 | 100% | 0.04276 |
| 25 | SMAR 2018 | Rp 597,773,000,000 | Rp 29,310,310,000,000 | 100% | 0.02039 |
| 26 | SSMS 2018 | Rp 617,917,036,000 | Rp 11,296,112,298,000 | 100% | 0.0547 |
| 27 | STTP 2018 | Rp 255,088,886,019 | Rp 2,631,189,810,030 | 100% | 0.09695 |
| 28 | TBLA 2018 | Rp 764,380,000,000 | Rp 16,339,916,000,000 | 100% | 0.04678 |
| 29 | TCID 2018 | Rp 173,049,442,756 | Rp 2,445,143,511,801 | 100% | 0.07077 |
| 30 | TGKA 2018 | Rp 318,607,055,495 | Rp 3,485,510,411,961 | 100% | 0.09141 |
| 31 | ULTJ 2018 | Rp 701,607,000,000 | Rp 5,555,871,000,000 | 100% | 0.12628 |
| 32 | UNVR 2018 | Rp 9,081,187,000,000 | Rp 20,326,869,000,000 | 100% | 0.44676 |
| 33 | WIIM 2018 | Rp 51,142,850,919 | Rp 1,255,573,914,558 | 100% | 0.04073 |
| 34 | CLEO 2018 | Rp 63,261,752,474 | Rp 833,933,861,594 | 100% | 0.07586 |
| 35 | HOKI 2018 | Rp 90,195,136,265 | Rp 758,846,556,031 | 100% | 0.11886 |
| 36 | CAMP 2018 | Rp 61,947,295,689 | Rp 1,004,275,813,783 | 100% | 0.06168 |
| 37 | GOOD 2018 | Rp 425,481,597,110 | Rp 4,212,408,305,683 | 100% | 0.10101 |
| 38 | AALI 2019 | Rp 243,629,000,000 | Rp 26,974,124,000,000 | 100% | 0.00903 |
| 39 | ADES 2019 | Rp 83,885,000,000 | Rp 822,375,000,000 | 100% | 0.102 |
| 40 | AMRT 2019 | Rp 1,138,888,000,000 | Rp 23,992,313,000,000 | 100% | 0.04747 |
| 41 | BISI 2019 | Rp 306,757,000,000 | Rp 2,941,056,000,000 | 100% | 0.1043 |
| 42 | BUDI 2019 | Rp 64,021,000,000 | Rp 2,999,767,000,000 | 100% | 0.02134 |
| 43 | CEKA 2019 | Rp 215,459,200,242 | Rp 1,393,079,542,074 | 100% | 0.15466 |
| 44 | CPIN 2019 | Rp 3,632,174,000,000 | Rp 29,353,041,000,000 | 100% | 0.12374 |
| 45 | DLTA 2019 | Rp 317,815,177,000 | Rp 1,425,983,722,000 | 100% | 0.22287 |
| 46 | DSNG 2019 | Rp 178,164,000,000 | Rp 11,620,821,000,000 | 100% | 0.01533 |
| 47 | EPMT 2019 | Rp 580,814,677,453 | Rp 8,704,958,834,283 | 100% | 0.06672 |
| 48 | FISH 2019 | $ 11,343,554 | $ 426,269,039 | 100% | 0.02661 |
| 49 | GGRM 2019 | Rp10,880,704,000,000 | Rp 78,647,274,000,000 | 100% | 0.13835 |
| 50 | HMSP 2019 | Rp13,721,513,000,000 | Rp 50,902,806,000,000 | 100% | 0.26956 |
| 51 | ICBP 2019 | Rp 5,360,029,000,000 | Rp 38,709,314,000,000 | 100% | 0.13847 |
| 52 | INDF 2019 | Rp 5,902,729,000,000 | Rp 96,198,559,000,000 | 100% | 0.06136 |
| 53 | JPFA 2019 | Rp 1,793,914,000,000 | Rp 26,650,895,000,000 | 100% | 0.06731 |
| 54 | LSIP 2019 | Rp 252,630,000,000 | Rp 10,225,322,000,000 | 100% | 0.02471 |
| 55 | MIDI 2019 | Rp 203,070,000,000 | Rp 40,990,309,000,000 | 100% | 0.00495 |
| 56 | MLBI 2019 | Rp 1,206,059,000,000 | Rp 2,896,950,000,000 | 100% | 0.41632 |
| 57 | MYOR 2019 | Rp 2,039,404,206,764 | Rp 19,037,918,806,473 | 100% | 0.10712 |
| 58 | ROTI 2019 | Rp 2,365,185,574,420 | Rp 4,682,083,844,951 | 100% | 0.50516 |
| 59 | SDPC 2019 | Rp 7,880,007,292 | Rp 1,230,844,175,984 | 100% | 0.0064 |
| 60 | SKBM 2019 | Rp 957,169,058,000 | Rp 1,820,383,352,811 | 100% | 0.52581 |
| 61 | SKLT 2019 | Rp 44,943,627,900 | Rp 790,845,543,826 | 100% | 0.05683 |
| 62 | SMAR 2019 | Rp 898,698,000,000 | Rp 27,787,527,000,000 | 100% | 0.03234 |
| 63 | SSMS 2019 | Rp 446,367,081,000 | Rp 11,845,204,657,000 | 100% | 0.03768 |
| 64 | STTP 2019 | Rp 482,590,522,840 | Rp 2,881,563,083,954 | 100% | 0.16748 |
| 65 | TBLA 2019 | Rp 661,034,000,000 | Rp 17,363,003,000,000 | 100% | 0.03807 |
| 66 | TCID 2019 | Rp 145,149,344,561 | Rp 2,551,192,620,939 | 100% | 0.05689 |
| 67 | TGKA 2019 | Rp 428,418,484,105 | Rp 2,995,872,438,975 | 100% | 0.143 |
| 68 | ULTJ 2019 | Rp 1,035,865,000,000 | Rp 6,608,422,000,000 | 100% | 0.15675 |
| 69 | UNVR 2019 | Rp 7,392,837,000,000 | Rp 20,649,371,000,000 | 100% | 0.35802 |
| 70 | WIIM 2019 | Rp 27,328,091,481 | Rp 1,299,521,608,556 | 100% | 0.02103 |
| 71 | CLEO 2019 | Rp 130,756,461,708 | Rp 1,245,144,303,719 | 100% | 0.10501 |
| 72 | HOKI 2019 | Rp 103,723,133,972 | Rp 848,676,035,300 | 100% | 0.12222 |
| 73 | CAMP 2019 | Rp 76,758,829,457 | Rp 1,057,529,235,985 | 100% | 0.07258 |
| 74 | GOOD 2019 | Rp 435,766,359,480 | Rp 5,063,067,672,414 | 100% | 0.08607 |
| 75 | AALI 2020 | Rp 893,779,000,000 | Rp 27,781,231,000,000 | 100% | 0.03217 |
| 76 | ADES 2020 | Rp 135,789,000,000 | Rp 958,791,000,000 | 100% | 0.14163 |
| 77 | AMRT 2020 | Rp 1,008,477,000,000 | Rp 25,970,743,000,000 | 100% | 0.03883 |
| 78 | BISI 2020 | Rp 273,647,000,000 | Rp 2,914,979,000,000 | 100% | 0.09388 |
| 79 | BUDI 2020 | Rp 67,093,000,000 | Rp 2,963,007,000,000 | 100% | 0.02264 |
| 80 | CEKA 2020 | Rp 181,812,593,992 | Rp 1,566,673,828,068 | 100% | 0.11605 |
| 81 | CPIN 2020 | Rp 3,845,833,000,000 | Rp 31,159,291,000,000 | 100% | 0.12342 |
| 82 | DLTA 2020 | Rp 123,465,762,000 | Rp 1,225,580,913,000 | 100% | 0.10074 |
| 83 | DSNG 2020 | Rp 478,171,000,000 | Rp 14,151,383,000,000 | 100% | 0.03379 |
| 84 | EPMT 2020 | Rp 679,870,547,997 | Rp 9,211,731,059,218 | 100% | 0.0738 |
| 85 | FISH 2020 | $ 19,476,235 | $ 440,917,819 | 100% | 0.04417 |
| 86 | GGRM 2020 | Rp 7,647,729,000,000 | Rp 78,191,409,000,000 | 100% | 0.09781 |
| 87 | HMSP 2020 | Rp 8,581,378,000,000 | Rp 49,674,030,000,000 | 100% | 0.17275 |
| 88 | ICBP 2020 | Rp 7,418,574,000,000 | Rp103,502,626,000,000 | 100% | 0.07168 |
| 89 | INDF 2020 | Rp 8,752,066,000,000 | Rp163,136,516,000,000 | 100% | 0.05365 |
| 90 | JPFA 2020 | Rp 1,221,904,000,000 | Rp 25,951,760,000,000 | 100% | 0.04708 |
| 91 | LSIP 2020 | Rp 695,490,000,000 | Rp 10,922,788,000,000 | 100% | 0.06367 |
| 92 | MIDI 2020 | Rp 200,273,000,000 | Rp 5,923,693,000,000 | 100% | 0.03381 |
| 93 | MLBI 2020 | Rp 285,617,000,000 | Rp 2,907,425,000,000 | 100% | 0.09824 |
| 94 | MYOR 2020 | Rp 2,098,168,514,645 | Rp 19,777,500,514,550 | 100% | 0.10609 |
| 95 | ROTI 2020 | Rp 168,610,282,478 | Rp 4,452,166,671,985 | 100% | 0.03787 |
| 96 | SDPC 2020 | Rp 2,804,331,006 | Rp 1,164,826,486,522 | 100% | 0.00241 |
| 97 | SKBM 2020 | Rp 5,415,741,808 | Rp 1,768,660,546,754 | 100% | 0.00306 |
| 98 | SKLT 2020 | Rp 42,520,246,722 | Rp 773,863,042,440 | 100% | 0.05495 |
| 99 | SMAR 2020 | Rp 1,539,798,000,000 | Rp 35,026,171,000,000 | 100% | 0.04396 |
| 100 | SSMS 2020 | Rp 1,206,411,080,000 | Rp 12,775,930,059,000 | 100% | 0.09443 |
| 101 | STTP 2020 | Rp 628,628,879,549 | Rp 3,448,995,059,882 | 100% | 0.18226 |
| 102 | TBLA 2020 | Rp 680,730,000,000 | Rp 19,431,293,000,000 | 100% | 0.03503 |
| 103 | TCID 2020 | Rp 100,465,635,121 | Rp 2,333,947,582,106 | 100% | 0.04305 |
| 104 | TGKA 2020 | Rp 478,561,152,411 | Rp 3,361,956,197,960 | 100% | 0.14235 |
| 105 | ULTJ 2020 | Rp 1,109,666,000,000 | Rp 8,754,116,000,000 | 100% | 0.12676 |
| 106 | UNVR 2020 | Rp 7,163,536,000,000 | Rp 20,534,632,000,000 | 100% | 0.34885 |
| 107 | WIIM 2020 | Rp 172,506,562,986 | Rp 1,614,442,007,528 | 100% | 0.10685 |
| 108 | CLEO 2020 | Rp 132,772,234,495 | Rp 1,310,940,121,622 | 100% | 0.10128 |
| 109 | HOKI 2020 | Rp 38,038,419,405 | Rp 906,924,214,166 | 100% | 0.04194 |
| 110 | CAMP 2020 | Rp 44,045,828,312 | Rp 1,086,873,666,641 | 100% | 0.04053 |
| 111 | GOOD 2020 | Rp 245,103,761,907 | Rp 6,670,943,518,686 | 100% | 0.03674 |
| 112 | AALI 2021 | Rp 2,067,362,000,000 | Rp 30,399,906,000,000 | 100% | 0.06801 |
| 113 | ADES 2021 | Rp 265,758,000,000 | Rp 1,304,108,000,000 | 100% | 0.20379 |
| 114 | AMRT 2021 | Rp 198,875,000,000 | Rp 27,493,748,000,000 | 100% | 0.00723 |
| 115 | BISI 2021 | Rp 380,992,000,000 | Rp 3,132,202,000,000 | 100% | 0.12164 |
| 116 | BUDI 2021 | Rp 91,723,000,000 | Rp 2,993,218,000,000 | 100% | 0.03064 |
| 117 | CEKA 2021 | Rp 187,066,990,085 | Rp 1,697,387,196,209 | 100% | 0.11021 |
| 118 | CPIN 2021 | Rp 3,619,010,000,000 | Rp 35,446,051,000,000 | 100% | 0.1021 |
| 119 | DLTA 2021 | Rp 187,992,998,000 | Rp 1,308,722,065,000 | 100% | 0.14365 |
| 120 | DSNG 2021 | Rp 739,649,000,000 | Rp 13,712,160,000,000 | 100% | 0.05394 |
| 121 | EPMT 2021 | Rp 846,240,999,497 | Rp 9,729,919,645,520 | 100% | 0.08697 |
| 122 | FISH 2021 | $ 28,053,043 | $ 537,640,594 | 100% | 0.05218 |
| 123 | GGRM 2021 | Rp 5,605,321,000,000 | Rp 89,963,690,000,000 | 100% | 0.06231 |
| 124 | HMSP 2021 | Rp 7,137,097,000,000 | Rp 53,090,428,000,000 | 100% | 0.13443 |
| 125 | ICBP 2021 | Rp 7,911,943,000,000 | Rp118,015,311,000,000 | 100% | 0.06704 |
| 126 | INDF 2021 | Rp11,203,585,000,000 | Rp179,356,193,000,000 | 100% | 0.06247 |
| 127 | JPFA 2021 | Rp 2,130,896,000,000 | Rp 28,589,656,000,000 | 100% | 0.07453 |
| 128 | LSIP 2021 | Rp 991,630,000,000 | Rp 11,851,269,000,000 | 100% | 0.08367 |
| 129 | MIDI 2021 | Rp 269,694,000,000 | Rp 6,329,539,000,000 | 100% | 0.04261 |
| 130 | MLBI 2021 | Rp 665,850,000,000 | Rp 2,922,017,000,000 | 100% | 0.22787 |
| 131 | MYOR 2021 | Rp 1,211,052,647,953 | Rp 19,917,653,265,528 | 100% | 0.0608 |
| 132 | ROTI 2021 | Rp 283,602,993,676 | Rp 4,191,284,422,677 | 100% | 0.06766 |
| 133 | SDPC 2021 | Rp 9,571,235,584 | Rp 1,206,385,542,888 | 100% | 0.00793 |
| 134 | SKBM 2021 | Rp 29,707,421,605 | Rp 1,970,428,120,056 | 100% | 0.01508 |
| 135 | SKLT 2021 | Rp 84,524,160,228 | Rp 889,125,250,792 | 100% | 0.09506 |
| 136 | SMAR 2021 | Rp 2,829,418,000,000 | Rp 40,345,003,000,000 | 100% | 0.07013 |
| 137 | SSMS 2021 | Rp 1,768,257,149,000 | Rp 13,850,610,076,000 | 100% | 0.12767 |
| 138 | STTP 2021 | Rp 617,573,766,863 | Rp 3,919,243,683,748 | 100% | 0.15757 |
| 139 | TBLA 2021 | Rp 791,916,000,000 | Rp 21,084,017,000,000 | 100% | 0.03756 |
| 140 | TCID 2021 | Rp 78,507,618,777 | Rp 2,300,804,864,960 | 100% | 0.03412 |
| 141 | TGKA 2021 | Rp 481,109,483,989 | Rp 3,403,961,007,490 | 100% | 0.14134 |
| 142 | ULTJ 2021 | Rp 1,276,793,000,000 | Rp 7,406,856,000,000 | 100% | 0.17238 |
| 143 | UNVR 2021 | Rp 5,758,148,000,000 | Rp 19,068,532,000,000 | 100% | 0.30197 |
| 144 | WIIM 2021 | Rp 176,877,010,231 | Rp 1,891,169,731,202 | 100% | 0.09353 |
| 145 | CLEO 2021 | Rp 180,711,667,020 | Rp 1,348,181,576,913 | 100% | 0.13404 |
| 146 | HOKI 2021 | Rp 11,844,682,161 | Rp 987,563,580,363 | 100% | 0.01199 |
| 147 | CAMP 2021 | Rp 100,066,615,090 | Rp 1,147,260,611,703 | 100% | 0.08722 |
| 148 | GOOD 2021 | Rp 492,637,672,186 | Rp 6,766,602,280,143 | 100% | 0.0728 |
| 149 | AALI 2022 | Rp 1,792,050,000,000 | Rp 29,249,340,000,000 | 100% | 0.06127 |
| 150 | ADES 2022 | Rp 364,972,000,000 | Rp 1,645,582,000,000 | 100% | 0.22179 |
| 151 | AMRT 2022 | Rp 2,907,478,000,000 | Rp 30,746,266,000,000 | 100% | 0.09456 |
| 152 | BISI 2022 | Rp 526,297,000,000 | Rp 3,410,481,000,000 | 100% | 0.15432 |
| 153 | BUDI 2022 | Rp 93,065,000,000 | Rp 3,173,651,000,000 | 100% | 0.02932 |
| 154 | CEKA 2022 | Rp 220,704,543,072 | Rp 1,718,287,453,575 | 100% | 0.12844 |
| 155 | CPIN 2022 | Rp 2,930,357,000,000 | Rp 39,847,545,000,000 | 100% | 0.07354 |
| 156 | DLTA 2022 | Rp 230,065,807,000 | Rp 1,307,186,367,000 | 100% | 0.176 |
| 157 | DSNG 2022 | Rp 1,206,587,000,000 | Rp 15,357,229,000,000 | 100% | 0.07857 |
| 158 | EPMT 2022 | Rp 842,590,883,679 | Rp 10,402,356,853,033 | 100% | 0.081 |
| 159 | FISH 2022 | $ 32,827,300 | $ 461,463,695 | 100% | 0.07114 |
| 160 | GGRM 2022 | Rp 2,779,742,000,000 | Rp 88,562,617,000,000 | 100% | 0.03139 |
| 161 | HMSP 2022 | Rp 6,323,744,000,000 | Rp 54,786,992,000,000 | 100% | 0.11542 |
| 162 | ICBP 2022 | Rp 5,722,194,000,000 | Rp115,305,360,000,000 | 100% | 0.04963 |
| 163 | INDF 2022 | Rp 9,192,569,000,000 | Rp180,433,300,000,000 | 100% | 0.05095 |
| 164 | JPFA 2022 | Rp 1,490,931,000,000 | Rp 32,690,887,000,000 | 100% | 0.04561 |
| 165 | LSIP 2022 | Rp 1,035,285,000,000 | Rp 12,417,013,000,000 | 100% | 0.08338 |
| 166 | MIDI 2022 | Rp 399,121,000,000 | Rp 6,905,148,000,000 | 100% | 0.0578 |
| 167 | MLBI 2022 | Rp 924,906,000,000 | Rp 3,374,502,000,000 | 100% | 0.27409 |
| 168 | MYOR 2022 | Rp 1,970,064,538,149 | Rp 22,276,160,695,411 | 100% | 0.08844 |
| 169 | ROTI 2022 | Rp 432,247,722,254 | Rp 4,130,321,616,083 | 100% | 0.10465 |
| 170 | SDPC 2022 | Rp 24,464,054,875 | Rp 1,401,504,764,117 | 100% | 0.01746 |
| 171 | SKBM 2022 | Rp 86,635,603,936 | Rp 2,042,199,577,083 | 100% | 0.04242 |
| 172 | SKLT 2022 | Rp 74,865,302,076 | Rp 1,033,289,474,829 | 100% | 0.07245 |
| 173 | SMAR 2022 | Rp 5,504,956,000,000 | Rp 42,600,814,000,000 | 100% | 0.12922 |
| 174 | SSMS 2022 | Rp 2,258,507,893,000 | Rp 13,969,704,123,000 | 100% | 0.16167 |
| 175 | STTP 2022 | Rp 624,524,005,786 | Rp 4,590,737,849,889 | 100% | 0.13604 |
| 176 | TBLA 2022 | Rp 801,440,000,000 | Rp 23,673,644,000,000 | 100% | 0.03385 |
| 177 | TCID 2022 | Rp 18,109,470,352 | Rp 2,380,657,918,106 | 100% | 0.00761 |
| 178 | TGKA 2022 | Rp 478,266,312,889 | Rp 4,181,760,862,637 | 100% | 0.11437 |
| 179 | ULTJ 2022 | Rp 965,486,000,000 | Rp 7,376,375,000,000 | 100% | 0.13089 |
| 180 | UNVR 2022 | Rp 5,364,761,000,000 | Rp 18,318,114,000,000 | 100% | 0.29287 |
| 181 | WIIM 2022 | Rp 249,644,129,079 | Rp 2,168,793,843,296 | 100% | 0.11511 |
| 182 | CLEO 2022 | Rp 195,598,848,689 | Rp 1,693,523,611,414 | 100% | 0.1155 |
| 183 | HOKI 2022 | Rp 90,572,477,000 | Rp 811,603,660,216 | 100% | 0.1116 |
| 184 | CAMP 2022 | Rp 121,257,336,904 | Rp 1,074,777,460,412 | 100% | 0.11282 |
| 185 | GOOD 2022 | Rp 521,714,035,585 | Rp 7,327,371,934,290 | 100% | 0.0712 |

Lampiran 2

Dibawah ini merupakan data hasil perhitungan dalam variabel *Green Accounting* (X1) pada sektor barang konsumen primer yang terdaftar di Bursa Efek Indonesia Tahun 2018-2022:

|  |  |  |
| --- | --- | --- |
| **NO.** | **SAMPEL** | **BIAYA LINGKUNGAN METODE DUMMY** |
|
| 1 | AALI 2018 | 1 |
| 2 | ADES 2018 | 1 |
| 3 | AMRT 2018 | 1 |
| 4 | BISI 2018 | 1 |
| 5 | BUDI 2018 | 1 |
| 6 | CEKA 2018 | 1 |
| 7 | CPIN 2018 | 0 |
| 8 | DLTA 2018 | 1 |
| 9 | DSNG 2018 | 1 |
| 10 | EPMT 2018 | 0 |
| 11 | FISH 2018 | 0 |
| 12 | GGRM 2018 | 1 |
| 13 | HMSP 2018 | 1 |
| 14 | ICBP 2018 | 1 |
| 15 | INDF 2018 | 1 |
| 16 | JPFA 2018 | 1 |
| 17 | LSIP 2018 | 1 |
| 18 | MIDI 2018 | 0 |
| 19 | MLBI 2018 | 0 |
| 20 | MYOR 2018 | 1 |
| 21 | ROTI 2018 | 1 |
| 22 | SDPC 2018 | 0 |
| 23 | SKBM 2018 | 1 |
| 24 | SKLT 2018 | 1 |
| 25 | SMAR 2018 | 1 |
| 26 | SSMS 2018 | 1 |
| 27 | STTP 2018 | 1 |
| 28 | TBLA 2018 | 0 |
| 29 | TCID 2018 | 1 |
| 30 | TGKA 2018 | 0 |
| 31 | ULTJ 2018 | 1 |
| 32 | UNVR 2018 | 1 |
| 33 | WIIM 2018 | 1 |
| 34 | CLEO 2018 | 1 |
| 35 | HOKI 2018 | 1 |
| 36 | CAMP 2018 | 1 |
| 37 | GOOD 2018 | 1 |
| 38 | AALI 2019 | 1 |
| 39 | ADES 2019 | 1 |
| 40 | AMRT 2019 | 1 |
| 41 | BISI 2019 | 1 |
| 42 | BUDI 2019 | 1 |
| 43 | CEKA 2019 | 1 |
| 44 | CPIN 2019 | 0 |
| 45 | DLTA 2019 | 1 |
| 46 | DSNG 2019 | 1 |
| 47 | EPMT 2019 | 0 |
| 48 | FISH 2019 | 0 |
| 49 | GGRM 2019 | 1 |
| 50 | HMSP 2019 | 1 |
| 51 | ICBP 2019 | 1 |
| 52 | INDF 2019 | 1 |
| 53 | JPFA 2019 | 1 |
| 54 | LSIP 2019 | 1 |
| 55 | MIDI 2019 | 0 |
| 56 | MLBI 2019 | 0 |
| 57 | MYOR 2019 | 1 |
| 58 | ROTI 2019 | 1 |
| 59 | SDPC 2019 | 0 |
| 60 | SKBM 2019 | 1 |
| 61 | SKLT 2019 | 1 |
| 62 | SMAR 2019 | 1 |
| 63 | SSMS 2019 | 1 |
| 64 | STTP 2019 | 1 |
| 65 | TBLA 2019 | 0 |
| 66 | TCID 2019 | 1 |
| 67 | TGKA 2019 | 0 |
| 68 | ULTJ 2019 | 1 |
| 69 | UNVR 2019 | 1 |
| 70 | WIIM 2019 | 1 |
| 71 | CLEO 2019 | 1 |
| 72 | HOKI 2019 | 1 |
| 73 | CAMP 2019 | 1 |
| 74 | GOOD 2019 | 1 |
| 75 | AALI 2020 | 1 |
| 76 | ADES 2020 | 1 |
| 77 | AMRT 2020 | 1 |
| 78 | BISI 2020 | 1 |
| 79 | BUDI 2020 | 1 |
| 80 | CEKA 2020 | 1 |
| 81 | CPIN 2020 | 0 |
| 82 | DLTA 2020 | 1 |
| 83 | DSNG 2020 | 1 |
| 84 | EPMT 2020 | 0 |
| 85 | FISH 2020 | 0 |
| 86 | GGRM 2020 | 1 |
| 87 | HMSP 2020 | 1 |
| 88 | ICBP 2020 | 1 |
| 89 | INDF 2020 | 1 |
| 90 | JPFA 2020 | 1 |
| 91 | LSIP 2020 | 1 |
| 92 | MIDI 2020 | 0 |
| 93 | MLBI 2020 | 0 |
| 94 | MYOR 2020 | 1 |
| 95 | ROTI 2020 | 1 |
| 96 | SDPC 2020 | 0 |
| 97 | SKBM 2020 | 1 |
| 98 | SKLT 2020 | 1 |
| 99 | SMAR 2020 | 1 |
| 100 | SSMS 2020 | 1 |
| 101 | STTP 2020 | 1 |
| 102 | TBLA 2020 | 0 |
| 103 | TCID 2020 | 1 |
| 104 | TGKA 2020 | 0 |
| 105 | ULTJ 2020 | 1 |
| 106 | UNVR 2020 | 1 |
| 107 | WIIM 2020 | 1 |
| 108 | CLEO 2020 | 1 |
| 109 | HOKI 2020 | 1 |
| 110 | CAMP 2020 | 1 |
| 111 | GOOD 2020 | 1 |
| 112 | AALI 2021 | 1 |
| 113 | ADES 2021 | 1 |
| 114 | AMRT 2021 | 1 |
| 115 | BISI 2021 | 1 |
| 116 | BUDI 2021 | 1 |
| 117 | CEKA 2021 | 1 |
| 118 | CPIN 2021 | 0 |
| 119 | DLTA 2021 | 1 |
| 120 | DSNG 2021 | 1 |
| 121 | EPMT 2021 | 0 |
| 122 | FISH 2021 | 0 |
| 123 | GGRM 2021 | 1 |
| 124 | HMSP 2021 | 1 |
| 125 | ICBP 2021 | 1 |
| 126 | INDF 2021 | 1 |
| 127 | JPFA 2021 | 1 |
| 128 | LSIP 2021 | 1 |
| 129 | MIDI 2021 | 0 |
| 130 | MLBI 2021 | 0 |
| 131 | MYOR 2021 | 1 |
| 132 | ROTI 2021 | 1 |
| 133 | SDPC 2021 | 0 |
| 134 | SKBM 2021 | 1 |
| 135 | SKLT 2021 | 1 |
| 136 | SMAR 2021 | 1 |
| 137 | SSMS 2021 | 1 |
| 138 | STTP 2021 | 1 |
| 139 | TBLA 2021 | 0 |
| 140 | TCID 2021 | 1 |
| 141 | TGKA 2021 | 0 |
| 142 | ULTJ 2021 | 1 |
| 143 | UNVR 2021 | 1 |
| 144 | WIIM 2021 | 1 |
| 145 | CLEO 2021 | 1 |
| 146 | HOKI 2021 | 1 |
| 147 | CAMP 2021 | 1 |
| 148 | GOOD 2021 | 1 |
| 149 | AALI 2022 | 1 |
| 150 | ADES 2022 | 1 |
| 151 | AMRT 2022 | 1 |
| 152 | BISI 2022 | 1 |
| 153 | BUDI 2022 | 1 |
| 154 | CEKA 2022 | 1 |
| 155 | CPIN 2022 | 0 |
| 156 | DLTA 2022 | 1 |
| 157 | DSNG 2022 | 1 |
| 158 | EPMT 2022 | 0 |
| 159 | FISH 2022 | 0 |
| 160 | GGRM 2022 | 1 |
| 161 | HMSP 2022 | 1 |
| 162 | ICBP 2022 | 1 |
| 163 | INDF 2022 | 1 |
| 164 | JPFA 2022 | 1 |
| 165 | LSIP 2022 | 1 |
| 166 | MIDI 2022 | 0 |
| 167 | MLBI 2022 | 0 |
| 168 | MYOR 2022 | 1 |
| 169 | ROTI 2022 | 1 |
| 170 | SDPC 2022 | 0 |
| 171 | SKBM 2022 | 1 |
| 172 | SKLT 2022 | 1 |
| 173 | SMAR 2022 | 1 |
| 174 | SSMS 2022 | 1 |
| 175 | STTP 2022 | 1 |
| 176 | TBLA 2022 | 0 |
| 177 | TCID 2022 | 1 |
| 178 | TGKA 2022 | 0 |
| 179 | ULTJ 2022 | 1 |
| 180 | UNVR 2022 | 1 |
| 181 | WIIM 2022 | 1 |
| 182 | CLEO 2022 | 1 |
| 183 | HOKI 2022 | 1 |
| 184 | CAMP 2022 | 1 |
| 185 | GOOD 2022 | 1 |

Lampiran 3

Dibawah ini merupakan data hasil perhitungan dalam variabel *Total Asset Turnover* (X2) pada sektor barang konsumen primer yang terdaftar di Bursa Efek Indonesia Tahun 2018-2022:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **NO.** | **SAMPEL** | **PENJUALAN BERSIH** | **TOTAL AKTIVA** | **HASIL** |
| 1 | AALI 2018 | Rp 19,084,387,000,000 | Rp 26,856,967,000,000 | 0.71059 |
| 2 | ADES 2018 | Rp 804,302,000,000 | Rp 881,275,000,000 | 0.91266 |
| 3 | AMRT 2018 | Rp 66,817,305,000,000 | Rp 22,165,968,000,000 | 3.01441 |
| 4 | BISI 2018 | Rp 2,265,615,000,000 | Rp 2,765,010,000,000 | 0.81939 |
| 5 | BUDI 2018 | Rp 2,674,193,000,000 | Rp 3,392,980,000,000 | 0.78815 |
| 6 | CEKA 2018 | Rp 3,629,327,583,572 | Rp 1,168,956,042,706 | 3.10476 |
| 7 | CPIN 2018 | Rp 53,957,604,000,000 | Rp 27,645,118,000,000 | 1.9518 |
| 8 | DLTA 2018 | Rp 893,006,350,000 | Rp 1,523,517,170,000 | 0.58615 |
| 9 | DSNG 2018 | Rp 4,761,805,000,000 | Rp 11,738,892,000,000 | 0.40564 |
| 10 | EPMT 2018 | Rp 20,604,487,293,751 | Rp 8,322,960,974,230 | 2.47562 |
| 11 | FISH 2018 | $ 1,022,214,489 | $ 4,315,398,111 | 0.23688 |
| 12 | GGRM 2018 | Rp 95,707,663,000,000 | Rp 69,072,190,000,000 | 1.38562 |
| 13 | HMSP 2018 | Rp 106,741,891,000,000 | Rp 46,602,420,000,000 | 2.29048 |
| 14 | ICBP 2018 | Rp 38,413,407,000,000 | Rp 34,367,153,000,000 | 1.11774 |
| 15 | INDF 2018 | Rp 73,394,728,000,000 | Rp 96,537,796,000,000 | 0.76027 |
| 16 | JPFA 2018 | Rp 36,228,261,000,000 | Rp 24,827,355,000,000 | 1.45921 |
| 17 | LSIP 2018 | Rp 4,019,846,000,000 | Rp 10,037,294,000,000 | 0.40049 |
| 18 | MIDI 2018 | Rp 10,701,575,000,000 | Rp 4,960,145,000,000 | 2.15751 |
| 19 | MLBI 2018 | Rp 3,574,801,000,000 | Rp 2,889,501,000,000 | 1.23717 |
| 20 | MYOR 2018 | Rp 24,060,802,395,725 | Rp 17,591,706,426,634 | 1.36774 |
| 21 | ROTI 2018 | Rp 2,766,545,866,684 | Rp 4,393,810,380,883 | 0.62965 |
| 22 | SDPC 2018 | Rp 2,376,182,739,151 | Rp 1,192,891,220,453 | 1.99195 |
| 23 | SKBM 2018 | Rp 1,953,910,957,160 | Rp 1,771,365,972,009 | 1.10305 |
| 24 | SKLT 2018 | Rp 1,045,029,834,378 | Rp 747,293,725,435 | 1.39842 |
| 25 | SMAR 2018 | Rp 37,391,643,000,000 | Rp 29,310,310,000,000 | 1.27572 |
| 26 | SSMS 2018 | Rp 3,710,780,545,000 | Rp 11,296,112,298,000 | 0.3285 |
| 27 | STTP 2018 | Rp 2,826,957,323,397 | Rp 2,631,189,810,030 | 1.0744 |
| 28 | TBLA 2018 | Rp 8,614,889,000,000 | Rp 16,339,916,000,000 | 0.52723 |
| 29 | TCID 2018 | Rp 2,648,754,344,347 | Rp 2,445,143,511,801 | 1.08327 |
| 30 | TGKA 2018 | Rp 12,940,108,219,350 | Rp 3,485,510,411,961 | 3.71254 |
| 31 | ULTJ 2018 | Rp 5,472,882,000,000 | Rp 5,555,871,000,000 | 0.98506 |
| 32 | UNVR 2018 | Rp 41,802,073,000,000 | Rp 20,326,869,000,000 | 2.05649 |
| 33 | WIIM 2018 | Rp 1,405,384,153,405 | Rp 1,255,573,914,558 | 1.11932 |
| 34 | CLEO 2018 | Rp 831,104,026,853 | Rp 833,933,861,594 | 0.99661 |
| 35 | HOKI 2018 | Rp 1,430,785,280,985 | Rp 758,846,556,031 | 1.88547 |
| 36 | CAMP 2018 | Rp 961,136,629,003 | Rp 1,004,275,813,783 | 0.95704 |
| 37 | GOOD 2018 | Rp 8,048,946,664,266 | Rp 4,212,408,305,683 | 1.91077 |
| 38 | AALI 2019 | Rp 17,452,736,000,000 | Rp 26,974,124,000,000 | 0.64702 |
| 39 | ADES 2019 | Rp 834,330,000,000 | Rp 822,375,000,000 | 1.01454 |
| 40 | AMRT 2019 | Rp 72,944,988,000,000 | Rp 23,992,313,000,000 | 3.04035 |
| 41 | BISI 2019 | Rp 2,272,410,000,000 | Rp 2,941,056,000,000 | 0.77265 |
| 42 | BUDI 2019 | Rp 3,003,768,000,000 | Rp 2,999,767,000,000 | 1.00133 |
| 43 | CEKA 2019 | Rp 3,120,937,098,980 | Rp 1,393,079,542,074 | 2.24032 |
| 44 | CPIN 2019 | Rp 58,634,502,000,000 | Rp 29,353,041,000,000 | 1.99756 |
| 45 | DLTA 2019 | Rp 827,136,727,000 | Rp 1,425,983,722,000 | 0.58005 |
| 46 | DSNG 2019 | Rp 5,736,684,000,000 | Rp 11,620,821,000,000 | 0.49366 |
| 47 | EPMT 2019 | Rp 22,226,912,485,948 | Rp 8,704,958,834,283 | 2.55336 |
| 48 | FISH 2019 | $ 1,022,192,946 | $ 426,269,039 | 2.398 |
| 49 | GGRM 2019 | Rp 110,523,819,000,000 | Rp 78,647,274,000,000 | 1.40531 |
| 50 | HMSP 2019 | Rp 106,055,176,000,000 | Rp 50,902,806,000,000 | 2.08348 |
| 51 | ICBP 2019 | Rp 42,296,703,000,000 | Rp 38,709,314,000,000 | 1.09268 |
| 52 | INDF 2019 | Rp 76,592,955,000,000 | Rp 96,198,559,000,000 | 0.7962 |
| 53 | JPFA 2019 | Rp 38,872,084,000,000 | Rp 26,650,895,000,000 | 1.45857 |
| 54 | LSIP 2019 | Rp 3,699,439,000,000 | Rp 10,225,322,000,000 | 0.36179 |
| 55 | MIDI 2019 | Rp 11,625,313,000,000 | Rp 40,990,309,000,000 | 0.28361 |
| 56 | MLBI 2019 | Rp 3,711,405,000,000 | Rp 2,896,950,000,000 | 1.28114 |
| 57 | MYOR 2019 | Rp 25,026,739,472,537 | Rp 19,037,918,806,473 | 1.31457 |
| 58 | ROTI 2019 | Rp 3,337,022,314,624 | Rp 4,682,083,844,951 | 0.71272 |
| 59 | SDPC 2019 | Rp 2,726,755,413,484 | Rp 1,230,844,175,984 | 2.21535 |
| 60 | SKBM 2019 | Rp 2,104,704,872,583 | Rp 1,820,383,352,811 | 1.15619 |
| 61 | SKLT 2019 | Rp 1,281,116,255,236 | Rp 790,845,543,826 | 1.61993 |
| 62 | SMAR 2019 | Rp 36,198,102,000,000 | Rp 27,787,527,000,000 | 1.30267 |
| 63 | SSMS 2019 | Rp 3,277,806,795,000 | Rp 11,845,204,657,000 | 0.27672 |
| 64 | STTP 2019 | Rp 3,512,509,168,853 | Rp 2,881,563,083,954 | 1.21896 |
| 65 | TBLA 2019 | Rp 8,533,183,000,000 | Rp 17,363,003,000,000 | 0.49146 |
| 66 | TCID 2019 | Rp 2,804,151,670,769 | Rp 2,551,192,620,939 | 1.09915 |
| 67 | TGKA 2019 | Rp 13,372,043,554,341 | Rp 2,995,872,438,975 | 4.46349 |
| 68 | ULTJ 2019 | Rp 6,241,419,000,000 | Rp 6,608,422,000,000 | 0.94446 |
| 69 | UNVR 2019 | Rp 42,922,563,000,000 | Rp 20,649,371,000,000 | 2.07864 |
| 70 | WIIM 2019 | Rp 1,393,574,099,760 | Rp 1,299,521,608,556 | 1.07237 |
| 71 | CLEO 2019 | Rp 1,088,679,619,907 | Rp 1,245,144,303,719 | 0.87434 |
| 72 | HOKI 2019 | Rp 1,653,031,823,505 | Rp 848,676,035,300 | 1.94778 |
| 73 | CAMP 2019 | Rp 1,028,952,947,818 | Rp 1,057,529,235,985 | 0.97298 |
| 74 | GOOD 2019 | Rp 8,439,631,355,699 | Rp 5,063,067,672,414 | 1.6669 |
| 75 | AALI 2020 | Rp 18,807,043,000,000 | Rp 27,781,231,000,000 | 0.67697 |
| 76 | ADES 2020 | Rp 673,364,000,000 | Rp 958,791,000,000 | 0.70231 |
| 77 | AMRT 2020 | Rp 75,826,880,000,000 | Rp 25,970,743,000,000 | 2.9197 |
| 78 | BISI 2020 | Rp 1,812,762,000,000 | Rp 2,914,979,000,000 | 0.62188 |
| 79 | BUDI 2020 | Rp 2,725,866,000,000 | Rp 2,963,007,000,000 | 0.91997 |
| 80 | CEKA 2020 | Rp 3,634,297,273,749 | Rp 1,566,673,828,068 | 2.31975 |
| 81 | CPIN 2020 | Rp 42,518,782,000,000 | Rp 31,159,291,000,000 | 1.36456 |
| 82 | DLTA 2020 | Rp 546,336,411,000 | Rp 1,225,580,913,000 | 0.44578 |
| 83 | DSNG 2020 | Rp 6,698,918,000,000 | Rp 14,151,383,000,000 | 0.47338 |
| 84 | EPMT 2020 | Rp 22,545,419,368,639 | Rp 9,211,731,059,218 | 2.44747 |
| 85 | FISH 2020 | $ 989,751,556 | $ 440,917,819 | 2.24475 |
| 86 | GGRM 2020 | Rp 114,477,311,000,000 | Rp 78,191,409,000,000 | 1.46407 |
| 87 | HMSP 2020 | Rp 92,425,210,000,000 | Rp 49,674,030,000,000 | 1.86063 |
| 88 | ICBP 2020 | Rp 46,641,048,000 | Rp 103,502,626,000 | 0.45063 |
| 89 | INDF 2020 | Rp 81,731,469,000 | Rp 163,136,516,000 | 0.501 |
| 90 | JPFA 2020 | Rp 36,964,948,000,000 | Rp 25,951,760,000,000 | 1.42437 |
| 91 | LSIP 2020 | Rp 3,536,721,000,000 | Rp 10,922,788,000,000 | 0.32379 |
| 92 | MIDI 2020 | Rp 12,659,705,000,000 | Rp 5,923,693,000,000 | 2.13713 |
| 93 | MLBI 2020 | Rp 1,985,009,000,000 | Rp 2,907,425,000,000 | 0.68274 |
| 94 | MYOR 2020 | Rp 24,476,953,742,651 | Rp 19,777,500,514,550 | 1.23762 |
| 95 | ROTI 2020 | Rp 3,212,034,546,032 | Rp 4,452,166,671,985 | 0.72145 |
| 96 | SDPC 2020 | Rp 2,643,626,505,412 | Rp 1,164,826,486,522 | 2.26955 |
| 97 | SKBM 2020 | Rp 3,165,530,224,724 | Rp 1,768,660,546,754 | 1.78979 |
| 98 | SKLT 2020 | Rp 1,253,700,810,596 | Rp 773,863,042,440 | 1.62006 |
| 99 | SMAR 2020 | Rp 40,434,346,000,000 | Rp 35,026,171,000,000 | 1.1544 |
| 100 | SSMS 2020 | Rp 4,011,130,559,000 | Rp 12,775,930,059,000 | 0.31396 |
| 101 | STTP 2020 | Rp 3,846,300,254,825 | Rp 3,448,995,059,882 | 1.11519 |
| 102 | TBLA 2020 | Rp 10,863,256,000,000 | Rp 19,431,293,000,000 | 0.55906 |
| 103 | TCID 2020 | Rp 1,882,144,124,829 | Rp 2,333,947,582,106 | 0.80642 |
| 104 | TGKA 2020 | Rp 12,488,883,541,697 | Rp 3,361,956,197,960 | 3.71477 |
| 105 | ULTJ 2020 | Rp 5,967,362,000,000 | Rp 8,754,116,000,000 | 0.68166 |
| 106 | UNVR 2020 | Rp 42,972,474,000,000 | Rp 20,534,632,000,000 | 2.09268 |
| 107 | WIIM 2020 | Rp 1,994,066,771,177 | Rp 1,614,442,007,528 | 1.23514 |
| 108 | CLEO 2020 | Rp 972,634,784,176 | Rp 1,310,940,121,622 | 0.74194 |
| 109 | HOKI 2020 | Rp 1,173,189,488,886 | Rp 906,924,214,166 | 1.29359 |
| 110 | CAMP 2020 | Rp 1,956,634,474,111 | Rp 1,086,873,666,641 | 1.80024 |
| 111 | GOOD 2020 | Rp 7,719,379,796,413 | Rp 6,670,943,518,686 | 1.15716 |
| 112 | AALI 2021 | Rp 24,322,048,000,000 | Rp 30,399,906,000,000 | 0.80007 |
| 113 | ADES 2021 | Rp 935,075,000,000 | Rp 1,304,108,000,000 | 0.71702 |
| 114 | AMRT 2021 | Rp 84,904,301,000,000 | Rp 27,493,748,000,000 | 3.08813 |
| 115 | BISI 2021 | Rp 2,015,138,000,000 | Rp 3,132,202,000,000 | 0.64336 |
| 116 | BUDI 2021 | Rp 3,374,782,000,000 | Rp 2,993,218,000,000 | 1.12748 |
| 117 | CEKA 2021 | Rp 5,359,440,530,374 | Rp 1,697,387,196,209 | 3.15746 |
| 118 | CPIN 2021 | Rp 51,698,249,000,000 | Rp 35,446,051,000,000 | 1.45851 |
| 119 | DLTA 2021 | Rp 681,205,785,000 | Rp 1,308,722,065,000 | 0.52051 |
| 120 | DSNG 2021 | Rp 7,124,495,000,000 | Rp 13,712,160,000,000 | 0.51957 |
| 121 | EPMT 2021 | Rp 25,673,756,765,537 | Rp 9,729,919,645,520 | 2.63864 |
| 122 | FISH 2021 | $ 1,356,597,129 | $ 537,640,594 | 2.52324 |
| 123 | GGRM 2021 | Rp 12,488,126,600,000 | Rp 89,963,690,000,000 | 0.13881 |
| 124 | HMSP 2021 | Rp 98,874,784,000,000 | Rp 53,090,428,000,000 | 1.86238 |
| 125 | ICBP 2021 | Rp 56,803,733,000,000 | Rp 118,015,311,000,000 | 0.48133 |
| 126 | INDF 2021 | Rp 99,335,618,000,000 | Rp 179,356,193,000,000 | 0.55385 |
| 127 | JPFA 2021 | Rp 44,878,300,000,000 | Rp 28,589,656,000,000 | 1.56974 |
| 128 | LSIP 2021 | Rp 4,525,473,000,000 | Rp 11,851,269,000,000 | 0.38186 |
| 129 | MIDI 2021 | Rp 13,584,036,000,000 | Rp 6,329,539,000,000 | 2.14613 |
| 130 | MLBI 2021 | Rp 2,473,681,000,000 | Rp 2,922,017,000,000 | 0.84657 |
| 131 | MYOR 2021 | Rp 27,904,558,322,183 | Rp 19,917,653,265,528 | 1.401 |
| 132 | ROTI 2021 | Rp 3,287,623,237,457 | Rp 4,191,284,422,677 | 0.7844 |
| 133 | SDPC 2021 | Rp 2,988,848,566,331 | Rp 1,206,385,542,888 | 2.47752 |
| 134 | SKBM 2021 | Rp 3,847,887,478,570 | Rp 1,970,428,120,056 | 1.95282 |
| 135 | SKLT 2021 | Rp 1,356,846,112,540 | Rp 889,125,250,792 | 1.52605 |
| 136 | SMAR 2021 | Rp 57,004,234,000,000 | Rp 40,345,003,000,000 | 1.41292 |
| 137 | SSMS 2021 | Rp 5,203,100,578,000 | Rp 13,850,610,076,000 | 0.37566 |
| 138 | STTP 2021 | Rp 4,241,856,914,012 | Rp 3,919,243,683,748 | 1.08232 |
| 139 | TBLA 2021 | Rp 15,972,216,000,000 | Rp 21,084,017,000,000 | 0.75755 |
| 140 | TCID 2021 | Rp 1,850,311,080,131 | Rp 2,300,804,864,960 | 0.8042 |
| 141 | TGKA 2021 | Rp 11,926,149,980,019 | Rp 3,403,961,007,490 | 3.50361 |
| 142 | ULTJ 2021 | Rp 6,616,642,000,000 | Rp 7,406,856,000,000 | 0.89331 |
| 143 | UNVR 2021 | Rp 39,545,959,000,000 | Rp 19,068,532,000,000 | 2.07389 |
| 144 | WIIM 2021 | Rp 2,733,691,702,981 | Rp 1,891,169,731,202 | 1.4455 |
| 145 | CLEO 2021 | Rp 1,103,519,743,574 | Rp 1,348,181,576,913 | 0.81852 |
| 146 | HOKI 2021 | Rp 933,597,187,584 | Rp 987,563,580,363 | 0.94535 |
| 147 | CAMP 2021 | Rp 1,019,133,657,275 | Rp 1,147,260,611,703 | 0.88832 |
| 148 | GOOD 2021 | Rp 8,799,579,901,124 | Rp 6,766,602,280,143 | 1.30044 |
| 149 | AALI 2022 | Rp 21,828,591,000,000 | Rp 29,249,340,000,000 | 0.74629 |
| 150 | ADES 2022 | Rp 1,290,992,000,000 | Rp 1,645,582,000,000 | 0.78452 |
| 151 | AMRT 2022 | Rp 96,924,686,000,000 | Rp 30,746,266,000,000 | 3.15241 |
| 152 | BISI 2022 | Rp 2,415,592,000,000 | Rp 3,410,481,000,000 | 0.70828 |
| 153 | BUDI 2022 | Rp 3,382,326,000,000 | Rp 3,173,651,000,000 | 1.06575 |
| 154 | CEKA 2022 | Rp 6,143,759,424,928 | Rp 1,718,287,453,575 | 3.57551 |
| 155 | CPIN 2022 | Rp 56,867,544,000,000 | Rp 39,847,545,000,000 | 1.42713 |
| 156 | DLTA 2022 | Rp 778,744,315,000 | Rp 1,307,186,367,000 | 0.59574 |
| 157 | DSNG 2022 | Rp 9,633,671,000,000 | Rp 15,357,229,000,000 | 0.62731 |
| 158 | EPMT 2022 | Rp 28,027,488,218,598 | Rp 10,402,356,853,033 | 2.69434 |
| 159 | FISH 2022 | $ 1,565,130,699 | $ 461,463,695 | 3.39167 |
| 160 | GGRM 2022 | Rp 12,468,269,200,000 | Rp 88,562,617,000,000 | 0.14078 |
| 161 | HMSP 2022 | Rp 111,211,321,000,000 | Rp 54,786,992,000,000 | 2.02989 |
| 162 | ICBP 2022 | Rp 64,797,516,000,000 | Rp 115,305,360,000,000 | 0.56196 |
| 163 | INDF 2022 | Rp 110,830,272,000,000 | Rp 180,433,300,000,000 | 0.61425 |
| 164 | JPFA 2022 | Rp 48,972,085,000,000 | Rp 32,690,887,000,000 | 1.49803 |
| 165 | LSIP 2022 | Rp 4,585,348,000,000 | Rp 12,417,013,000,000 | 0.36928 |
| 166 | MIDI 2022 | Rp 15,623,654,000,000 | Rp 6,905,148,000,000 | 2.26261 |
| 167 | MLBI 2022 | Rp 3,114,907,000,000 | Rp 3,374,502,000,000 | 0.92307 |
| 168 | MYOR 2022 | Rp 30,669,405,967,404 | Rp 22,276,160,695,411 | 1.37678 |
| 169 | ROTI 2022 | Rp 3,935,182,048,668 | Rp 4,130,321,616,083 | 0.95275 |
| 170 | SDPC 2022 | Rp 3,200,833,096,416 | Rp 1,401,504,764,117 | 2.28385 |
| 171 | SKBM 2022 | Rp 3,802,296,289,773 | Rp 2,042,199,577,083 | 1.86186 |
| 172 | SKLT 2022 | Rp 1,539,310,803,104 | Rp 1,033,289,474,829 | 1.48972 |
| 173 | SMAR 2022 | Rp 75,045,559,000,000 | Rp 42,600,814,000,000 | 1.7616 |
| 174 | SSMS 2022 | Rp 7,261,218,471,000 | Rp 13,969,704,123,000 | 0.51978 |
| 175 | STTP 2022 | Rp 4,931,553,771,470 | Rp 4,590,737,849,889 | 1.07424 |
| 176 | TBLA 2022 | Rp 16,579,960,000,000 | Rp 23,673,644,000,000 | 0.70036 |
| 177 | TCID 2022 | Rp 2,044,821,803,111 | Rp 2,380,657,918,106 | 0.85893 |
| 178 | TGKA 2022 | Rp 12,977,529,294,003 | Rp 4,181,760,862,637 | 3.10336 |
| 179 | ULTJ 2022 | Rp 7,656,252,000,000 | Rp 7,376,375,000,000 | 1.03794 |
| 180 | UNVR 2022 | Rp 41,218,881,000,000 | Rp 18,318,114,000,000 | 2.25017 |
| 181 | WIIM 2022 | Rp 3,704,350,294,106 | Rp 2,168,793,843,296 | 1.70802 |
| 182 | CLEO 2022 | Rp 1,358,708,497,805 | Rp 1,693,523,611,414 | 0.8023 |
| 183 | HOKI 2022 | Rp 925,708,985,640 | Rp 811,603,660,216 | 1.14059 |
| 184 | CAMP 2022 | Rp 1,129,360,552,136 | Rp 1,074,777,460,412 | 1.05079 |
| 185 | GOOD 2022 | Rp 10,510,942,813,705 | Rp 7,327,371,934,290 | 1.43448 |

Lampiran 4

Dibawah ini merupakan data hasil perhitungan dalam variabel *Corporate Social Responsibility* (X3) pada sektor barang konsumen primer yang terdaftar di Bursa Efek Indonesia Tahun 2018-2022:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **NO.** | **SAMPEL** | **JUMLAH ITEM TERPENUHI** | **ITEM PENILAIAN GRI-G4** | **HASIL** |
|
| 1 | AALI 2018 | 37 | 91 | 0.40659 |
| 2 | ADES 2018 | 34 | 91 | 0.37363 |
| 3 | AMRT 2018 | 31 | 91 | 0.34066 |
| 4 | BISI 2018 | 39 | 91 | 0.42857 |
| 5 | BUDI 2018 | 38 | 91 | 0.41758 |
| 6 | CEKA 2018 | 41 | 91 | 0.45055 |
| 7 | CPIN 2018 | 20 | 91 | 0.21978 |
| 8 | DLTA 2018 | 20 | 91 | 0.21978 |
| 9 | DSNG 2018 | 21 | 91 | 0.23077 |
| 10 | EPMT 2018 | 29 | 91 | 0.31868 |
| 11 | FISH 2018 | 20 | 91 | 0.21978 |
| 12 | GGRM 2018 | 13 | 91 | 0.14286 |
| 13 | HMSP 2018 | 23 | 91 | 0.25275 |
| 14 | ICBP 2018 | 37 | 91 | 0.40659 |
| 15 | INDF 2018 | 39 | 91 | 0.42857 |
| 16 | JPFA 2018 | 29 | 91 | 0.31868 |
| 17 | LSIP 2018 | 30 | 91 | 0.32967 |
| 18 | MIDI 2018 | 22 | 91 | 0.24176 |
| 19 | MLBI 2018 | 49 | 91 | 0.53846 |
| 20 | MYOR 2018 | 34 | 91 | 0.37363 |
| 21 | ROTI 2018 | 23 | 91 | 0.25275 |
| 22 | SDPC 2018 | 27 | 91 | 0.2967 |
| 23 | SKBM 2018 | 26 | 91 | 0.28571 |
| 24 | SKLT 2018 | 24 | 91 | 0.26374 |
| 25 | SMAR 2018 | 34 | 91 | 0.37363 |
| 26 | SSMS 2018 | 27 | 91 | 0.2967 |
| 27 | STTP 2018 | 26 | 91 | 0.28571 |
| 28 | TBLA 2018 | 25 | 91 | 0.27473 |
| 29 | TCID 2018 | 24 | 91 | 0.26374 |
| 30 | TGKA 2018 | 23 | 91 | 0.25275 |
| 31 | ULTJ 2018 | 26 | 91 | 0.28571 |
| 32 | UNVR 2018 | 25 | 91 | 0.27473 |
| 33 | WIIM 2018 | 24 | 91 | 0.26374 |
| 34 | CLEO 2018 | 28 | 91 | 0.30769 |
| 35 | HOKI 2018 | 22 | 91 | 0.24176 |
| 36 | CAMP 2018 | 28 | 91 | 0.30769 |
| 37 | GOOD 2018 | 27 | 91 | 0.2967 |
| 38 | AALI 2019 | 30 | 91 | 0.32967 |
| 39 | ADES 2019 | 37 | 91 | 0.40659 |
| 40 | AMRT 2019 | 28 | 91 | 0.30769 |
| 41 | BISI 2019 | 34 | 91 | 0.37363 |
| 42 | BUDI 2019 | 41 | 91 | 0.45055 |
| 43 | CEKA 2019 | 21 | 91 | 0.23077 |
| 44 | CPIN 2019 | 25 | 91 | 0.27473 |
| 45 | DLTA 2019 | 28 | 91 | 0.30769 |
| 46 | DSNG 2019 | 24 | 91 | 0.26374 |
| 47 | EPMT 2019 | 32 | 91 | 0.35165 |
| 48 | FISH 2019 | 28 | 91 | 0.30769 |
| 49 | GGRM 2019 | 30 | 91 | 0.32967 |
| 50 | HMSP 2019 | 32 | 91 | 0.35165 |
| 51 | ICBP 2019 | 39 | 91 | 0.42857 |
| 52 | INDF 2019 | 41 | 91 | 0.45055 |
| 53 | JPFA 2019 | 30 | 91 | 0.32967 |
| 54 | LSIP 2019 | 30 | 91 | 0.32967 |
| 55 | MIDI 2019 | 20 | 91 | 0.21978 |
| 56 | MLBI 2019 | 46 | 91 | 0.50549 |
| 57 | MYOR 2019 | 35 | 91 | 0.38462 |
| 58 | ROTI 2019 | 28 | 91 | 0.30769 |
| 59 | SDPC 2019 | 23 | 91 | 0.25275 |
| 60 | SKBM 2019 | 30 | 91 | 0.32967 |
| 61 | SKLT 2019 | 28 | 91 | 0.30769 |
| 62 | SMAR 2019 | 41 | 91 | 0.45055 |
| 63 | SSMS 2019 | 16 | 91 | 0.17582 |
| 64 | STTP 2019 | 27 | 91 | 0.2967 |
| 65 | TBLA 2019 | 20 | 91 | 0.21978 |
| 66 | TCID 2019 | 24 | 91 | 0.26374 |
| 67 | TGKA 2019 | 18 | 91 | 0.1978 |
| 68 | ULTJ 2019 | 22 | 91 | 0.24176 |
| 69 | UNVR 2019 | 29 | 91 | 0.31868 |
| 70 | WIIM 2019 | 18 | 91 | 0.1978 |
| 71 | CLEO 2019 | 25 | 91 | 0.27473 |
| 72 | HOKI 2019 | 20 | 91 | 0.21978 |
| 73 | CAMP 2019 | 33 | 91 | 0.36264 |
| 74 | GOOD 2019 | 26 | 91 | 0.28571 |
| 75 | AALI 2020 | 34 | 91 | 0.37363 |
| 76 | ADES 2020 | 32 | 91 | 0.35165 |
| 77 | AMRT 2020 | 30 | 91 | 0.32967 |
| 78 | BISI 2020 | 34 | 91 | 0.37363 |
| 79 | BUDI 2020 | 32 | 91 | 0.35165 |
| 80 | CEKA 2020 | 36 | 91 | 0.3956 |
| 81 | CPIN 2020 | 22 | 91 | 0.24176 |
| 82 | DLTA 2020 | 26 | 91 | 0.28571 |
| 83 | DSNG 2020 | 21 | 91 | 0.23077 |
| 84 | EPMT 2020 | 33 | 91 | 0.36264 |
| 85 | FISH 2020 | 26 | 91 | 0.28571 |
| 86 | GGRM 2020 | 26 | 91 | 0.28571 |
| 87 | HMSP 2020 | 29 | 91 | 0.31868 |
| 88 | ICBP 2020 | 38 | 91 | 0.41758 |
| 89 | INDF 2020 | 39 | 91 | 0.42857 |
| 90 | JPFA 2020 | 45 | 91 | 0.49451 |
| 91 | LSIP 2020 | 35 | 91 | 0.38462 |
| 92 | MIDI 2020 | 26 | 91 | 0.28571 |
| 93 | MLBI 2020 | 26 | 91 | 0.28571 |
| 94 | MYOR 2020 | 35 | 91 | 0.38462 |
| 95 | ROTI 2020 | 31 | 91 | 0.34066 |
| 96 | SDPC 2020 | 24 | 91 | 0.26374 |
| 97 | SKBM 2020 | 32 | 91 | 0.35165 |
| 98 | SKLT 2020 | 29 | 91 | 0.31868 |
| 99 | SMAR 2020 | 42 | 91 | 0.46154 |
| 100 | SSMS 2020 | 18 | 91 | 0.1978 |
| 101 | STTP 2020 | 29 | 91 | 0.31868 |
| 102 | TBLA 2020 | 19 | 91 | 0.20879 |
| 103 | TCID 2020 | 27 | 91 | 0.2967 |
| 104 | TGKA 2020 | 26 | 91 | 0.28571 |
| 105 | ULTJ 2020 | 24 | 91 | 0.26374 |
| 106 | UNVR 2020 | 30 | 91 | 0.32967 |
| 107 | WIIM 2020 | 21 | 91 | 0.23077 |
| 108 | CLEO 2020 | 30 | 91 | 0.32967 |
| 109 | HOKI 2020 | 25 | 91 | 0.27473 |
| 110 | CAMP 2020 | 30 | 91 | 0.32967 |
| 111 | GOOD 2020 | 30 | 91 | 0.32967 |
| 112 | AALI 2021 | 33 | 91 | 0.36264 |
| 113 | ADES 2021 | 35 | 91 | 0.38462 |
| 114 | AMRT 2021 | 32 | 91 | 0.35165 |
| 115 | BISI 2021 | 40 | 91 | 0.43956 |
| 116 | BUDI 2021 | 30 | 91 | 0.32967 |
| 117 | CEKA 2021 | 38 | 91 | 0.41758 |
| 118 | CPIN 2021 | 23 | 91 | 0.25275 |
| 119 | DLTA 2021 | 30 | 91 | 0.32967 |
| 120 | DSNG 2021 | 25 | 91 | 0.27473 |
| 121 | EPMT 2021 | 34 | 91 | 0.37363 |
| 122 | FISH 2021 | 22 | 91 | 0.24176 |
| 123 | GGRM 2021 | 31 | 91 | 0.34066 |
| 124 | HMSP 2021 | 30 | 91 | 0.32967 |
| 125 | ICBP 2021 | 40 | 91 | 0.43956 |
| 126 | INDF 2021 | 38 | 91 | 0.41758 |
| 127 | JPFA 2021 | 42 | 91 | 0.46154 |
| 128 | LSIP 2021 | 33 | 91 | 0.36264 |
| 129 | MIDI 2021 | 25 | 91 | 0.27473 |
| 130 | MLBI 2021 | 30 | 91 | 0.32967 |
| 131 | MYOR 2021 | 31 | 91 | 0.34066 |
| 132 | ROTI 2021 | 30 | 91 | 0.32967 |
| 133 | SDPC 2021 | 31 | 91 | 0.34066 |
| 134 | SKBM 2021 | 26 | 91 | 0.28571 |
| 135 | SKLT 2021 | 37 | 91 | 0.40659 |
| 136 | SMAR 2021 | 28 | 91 | 0.30769 |
| 137 | SSMS 2021 | 31 | 91 | 0.34066 |
| 138 | STTP 2021 | 23 | 91 | 0.25275 |
| 139 | TBLA 2021 | 30 | 91 | 0.32967 |
| 140 | TCID 2021 | 30 | 91 | 0.32967 |
| 141 | TGKA 2021 | 28 | 91 | 0.30769 |
| 142 | ULTJ 2021 | 28 | 91 | 0.30769 |
| 143 | UNVR 2021 | 32 | 91 | 0.35165 |
| 144 | WIIM 2021 | 30 | 91 | 0.32967 |
| 145 | CLEO 2021 | 31 | 91 | 0.34066 |
| 146 | HOKI 2021 | 31 | 91 | 0.34066 |
| 147 | CAMP 2021 | 32 | 91 | 0.35165 |
| 148 | GOOD 2021 | 34 | 91 | 0.37363 |
| 149 | AALI 2022 | 32 | 91 | 0.35165 |
| 150 | ADES 2022 | 36 | 91 | 0.3956 |
| 151 | AMRT 2022 | 35 | 91 | 0.38462 |
| 152 | BISI 2022 | 39 | 91 | 0.42857 |
| 153 | BUDI 2022 | 42 | 91 | 0.46154 |
| 154 | CEKA 2022 | 43 | 91 | 0.47253 |
| 155 | CPIN 2022 | 27 | 91 | 0.2967 |
| 156 | DLTA 2022 | 28 | 91 | 0.30769 |
| 157 | DSNG 2022 | 26 | 91 | 0.28571 |
| 158 | EPMT 2022 | 33 | 91 | 0.36264 |
| 159 | FISH 2022 | 24 | 91 | 0.26374 |
| 160 | GGRM 2022 | 34 | 91 | 0.37363 |
| 161 | HMSP 2022 | 32 | 91 | 0.35165 |
| 162 | ICBP 2022 | 35 | 91 | 0.38462 |
| 163 | INDF 2022 | 39 | 91 | 0.42857 |
| 164 | JPFA 2022 | 35 | 91 | 0.38462 |
| 165 | LSIP 2022 | 35 | 91 | 0.38462 |
| 166 | MIDI 2022 | 30 | 91 | 0.32967 |
| 167 | MLBI 2022 | 33 | 91 | 0.36264 |
| 168 | MYOR 2022 | 30 | 91 | 0.32967 |
| 169 | ROTI 2022 | 32 | 91 | 0.35165 |
| 170 | SDPC 2022 | 34 | 91 | 0.37363 |
| 171 | SKBM 2022 | 28 | 91 | 0.30769 |
| 172 | SKLT 2022 | 35 | 91 | 0.38462 |
| 173 | SMAR 2022 | 31 | 91 | 0.34066 |
| 174 | SSMS 2022 | 32 | 91 | 0.35165 |
| 175 | STTP 2022 | 28 | 91 | 0.30769 |
| 176 | TBLA 2022 | 29 | 91 | 0.31868 |
| 177 | TCID 2022 | 32 | 91 | 0.35165 |
| 178 | TGKA 2022 | 33 | 91 | 0.36264 |
| 179 | ULTJ 2022 | 33 | 91 | 0.36264 |
| 180 | UNVR 2022 | 35 | 91 | 0.38462 |
| 181 | WIIM 2022 | 32 | 91 | 0.35165 |
| 182 | CLEO 2022 | 34 | 91 | 0.37363 |
| 183 | HOKI 2022 | 32 | 91 | 0.35165 |
| 184 | CAMP 2022 | 32 | 91 | 0.35165 |
| 185 | GOOD 2022 | 34 | 91 | 0.37363 |

Indikator Global Reporting Invitiative versi G4

|  |  |  |
| --- | --- | --- |
| **NO** | **Kode** | **Indikator** |
|
| **KATEGORI: EKONOMI** | | |
| **Aspek: Kinerja Ekonomi** | | |
| 1 | G4-EC1 | Nilai ekonomi yang dihasilkan dan didistribusikan secara langsung, termasuk pendapatan, biaya operator, kompensasi kepada karyawan, donasi dan investasi ke masyarakat, laba ditahan serta pembayaran ke penyedia modal pemerintah. |
| 2 | G4-EC2 | Implikasi keuangan dan berbagai risiko dan peluang untuk segala aktivitas perusahaan dalam menghadapi perubahan iklim. |
| 3 | G4-EC3 | Daftar cukupan kewajiban perusahaan dalam perencanaan benefit yang sudah ditetapkan. |
| 4 | G4-EC4 | Bantuan keuangan finansial signifikan yang diperoleh dari pemerintah. |
| **Aspek: Keberadaan di Pasar** | | |
| 5 | G4-EC5 | Parameter standart upah karyawan dijenjang awal dibandingkan dengan upah karyawan minimum yang berlaku pada lokasi operasi tertentu. |
| 6 | G4-EC6 | Perbandingan manajemen senior yang dipekerjakan dari masyarakat lokal di lokasi operasi yang signifikan. |
| **Aspek: Dampak Ekonomi Tidak Langsung** | | |
| 7 | G4-EC7 | Pengembangan dan dampak dari investasi infrastruktur dan pelayanan yang disediakan terutama bagi kepentingan publik melalui perdagangan, jasa dan pelayanan. |
| 8 | G4-EC8 | Pemahaman dan penjelasan atas dampak ekonomi secara tidak langsung termasuk luasan dampak. |
| **Aspek: Praktik Pengadaan** | | |
| 9 | G4-EC9 | Perbandingan pembelian dari pemasok lokal di lokasi operasional yang signifikan. |
| **KATEGORI: LINGKUNGAN** | | |
| **Aspek: Bahan** | | |
| 10 | G4-EN1 | Material yang digunakan dan diklasifikasikan berdasarkan berat dan ukuran . |
| 11 | G4-EN2 | Persentase material bahan daur ulang yang digunakan. |
| **Aspek: Energi** | | |
| 12 | G4-EN3 | Pemakain energi yang berasal dari sumber utama dari luar organisasi |
| 13 | G4-EN4 | Pemakaian energi yang berasal dari sumber energi yang utama baik secara langsung maupun tidak langsung. |
| 14 | G4-EN5 | Penghematan energi melalui konservasi dan peningkatan efisiensi. |
| 15 | G4-EN6 | Inisiatif penyediaan produk dan jasa yang menggunakan energi efisien atau sumber gaya terbaru serta pengurangan penggunaaan energi sebagai dampak dari inisiatif ini. |
| 16 | G4-EN7 | Inisiatif dalam hal pengurangan pemakain energi secara tidak langsung dan pengurangan yang berhasil dilakukan. |
| **Aspek: Air** | | |
| 17 | G4-EN8 | Total pemakaian air dari sumbernya. |
| 18 | G4-EN9 | Pemakaian air yang memberi dampak cukup signifikan dari sumber mata air. |
| 19 | G4-EN10 | Persentase dan total jumlah air yang didaur ulang dan digunakan kembali. |
| **Aspek: Keanekaragaman Hayati** | | |
| 20 | G4-EN11 | Lokasi dan luas lahan yang dimiliki, disewakan , di kelola atau yang berdekatan dengan area yang dilindungi dan area dengan nilai keaneka ragaman hayati yang tinggi diluar area yang dilindungi. |
| 21 | G4-EN12 | Deskripsi dampak signifikan yang ditimbulkan oleh aktivitas produk dan jasa pada keanekaragaman hayati yang ada diwilayah yang dilindungi serta area dengan nilai keanekaragaman hayati diluar wilayah yang dilindungi. |
| 22 | G4-EN13 | Habitat yang dilindungi atau dikembalikan kembali. |
| 23 | G4-EN14 | Jumlah spesies yang termasuk dalam data konservasi nasional dan habitat di wilayah yang terkena dampak operasi, berdasarkan resiko kepunahan. |
| **Aspek: Emisi** | | |
| 24 | G4-EN15 | Total emisi gas rumah kaca secara langsung dan tidak langsung yang diukur berdasarkan berat. |
| 25 | G4-EN16 | Emisi gas rumah kaca secara tidak langsung dan relevan yang diukur berdasarkan berat. |
| 26 | G4-EN17 | Emisi gas rumah kaca lainnya. |
| 27 | G4-EN18 | Intensitas emisi gas rumah kaca. |
| 28 | G4-EN19 | NO, SO dan emisi udara lain yang signifikan dan diklasifikasikan berdasarkan jenis dan berat. |
| 29 | G4-EN20 | Emisi bahan perusak ozon |
| 30 | G4-EN21 | NOX, SOX, dan emisi udara signifikan lainnya |
| **Aspek: Efluen dan Limbah** | | |
| 31 | G4-EN22 | Total air yang dibuang berdasarkan kualitas dan tujuan |
| 32 | G4-EN23 | Bobot total limbah berdasarkan jenis dan metode pembuangan |
| 33 | G4-EN24 | Jumlah dan volume total tumpahan signifikan |
| 34 | G4-EN25 | Bobot limbah yang dianggap berbahaya menurut ketentuan konvensi basel2 lampiran I, II, III, dan VIII yang diangkut, diimpor, diekspor, atau diolah, dan persentase limbah yang diangkut untuk pengiriman internasional |
| 35 | G4-EN26 | Identitas, ukuran, status yang dilindungi dan nilai keaneka ragaman hayati yang terkandung didalam air dan habitat yang ada disekitarnya secara signifikan terkena dampak akibat adanya laporan mengenai kebocoran dan pemborosan air yang dilakukan perusahaan . |
| **Aspek: Produk dan Jasa** | | |
| 36 | G4-EN27 | Inisaitif untuk mengurangi dampak buruk pada lingkungan yang diakibatkan oleh produk dan jasa dan memperluas dampak dari inisiatif ini. |
| 37 | G4-EN28 | Persentase dari produk yang terjual dan materi kemasan dikembalikan berdasarkan katagori. |
| **Aspek: Kepatuhan** | | |
| 38 | G4-EN29 | Nilai moneter dari denda dan jumlah biaya sanksi-sanksi akibat adanya pelanggaran terhadap peraturan dan hukum lingkungan hidup. |
| **Aspek: Transportasi** | | |
| 39 | G4-EN30 | Dampak signifikan terhadap lingkungan yang diakibatkan adanya transportasi, benda lain dan materi yng digunakan perusahaan dalam operasinya mengirim para pegawainya. |
| **Aspek: Lain-lain** | | |
| 40 | G4-EN31 | Jumlah biaya untuk perlindungan lingkungan dan investasi berdasakan jenis kegiatan. |
| **Aspek: Asesmen Pemasok atas Lingkungan** | | |
| 41 | G4-EN32 | Persentase penapisan pemasok baru menggunakan kriteria lingkungan |
| 42 | G4-EN33 | Dampak lingkungan negatif signifikan aktual dan potensial dalam rantai pasokan dan tindakan yang diambil |
| **Aspek: Mekanisme Pengaduan Masalah Lingkungan** | | |
| 43 | G4-EN34 | Jumlah pengaduan tentang dampak lingkungan yang diajukan, ditangani, dan diselesaikan melalui mekanisme pengaduan resmi |
| **KATEGORI: SOSIAL** | | |
| **KATEGORI SOSIAL : SUB KATEGORI PRAKTIK KETENAGAKERJAAN DAN KENYAMANAN BEKERJA** | | |
| **Aspek: Kepegawaian** | | |
| 44 | G4-LA1 | Jumlah total rata-rata turnover tenaga kerja berdasarkan kelompok usia, jenis kelamin, dan area. |
| 45 | G4-LA2 | Benefit yang diberikan kepada pegawai tetap |
| 46 | G4-LA3 | Laporkan jumlah total karyawan yang berhak mendapatkan cuti melahirkan |
| **Aspek: Hubungan Industrial** | | |
| 47 | G4-LA4 | Batas waktu minimum pemberitahuan yang terkait mengenai perubahan kebijakan operasional, termasuk mengenai apakah hal tersebut akan tercantum dalam perjanjian bersama |
| **Aspek: Kesehatan dan Keselamatan Kerja** | | |
| 48 | G4-LA5 | Persentase total pegawai yang ada dalam struktur formal manjemen, yaitu komite keselamatan dan kesehatan kerja yang membantu yang mengawasi dan memberi arahan dalam program keselamatan dan kesehatan kerja. |
| 49 | G4-LA6 | Tingkat dan jumlah kecelakaan, jumlah hari hilang, dan tingkat absensi yang ada berdasakan area. |
| 50 | G4-LA7 | Program pendidikan, pelatihan, pembimbingan, pencegahan, dan pengendalian resiko diadakan untuk membantu pegawai, keluarga mereka dan lingkungan sekitar dalam menanggulangi penyakit serius. |
| 51 | G4-LA8 | Hal-hal mengenai keselamtan dan kesehatan kerja tercantum secara formal dan tertulis dalam sebuah perjanjian serikat pekerja |
| **Aspek: Pelatihan dan Pendidikan** | | |
| 52 | G4-LA9 | Jumlah waktu rata-rata untuk pelatihan setiap tahunnya , setiap pegawai berdasarkan katagori pegawai |
| 53 | G4-LA10 | Program keterampilan manajemen dan pendidikan jangka panjang yang mendukung kecakapan para pegawai dan memmbantu mereka untuk terus berkarya. |
| 54 | G4-LA11 | Persentase para pegawai yang menerima penilaian pegawai atas peforma dan perkembangan mereka secara berkala. |
| **Aspek: Keberagaman dan Kesetaraan Peluang** | | |
| 55 | G4-LA12 | Komposisi badan tata kelola dan penjabaran pegawai berdasarkan katagori, jenis kelamin, usia, kelompok minoritas dan indikasi keanekargaman lainnya. |
| **Aspek: Kesetaraan Remunerasi Perempuan dan Laki-laki** | | |
|  | G4-LA13 | Perbandingan upah standart antara pria dan wanita berdasarkan katagori pegawai. |
| **Aspek: Asesmen Pemasok atas Praktik Ketenagakerjaan** | | |
| 57 | G4-LA14 | Laporkan persentase penapisan pemasok baru menggunakan kriteria praktik ketenagakerjaan. |
| 58 | G4-LA15 | Laporkan jumlah pemasok yang diidentifikasi memiliki dampak negatif aktual dan potensial yang signifikan |
| **Aspek: Mekanisme Pengaduan Masalah Ketenagakerjaan** | | |
| 59 | G4-LA16 | Laporkan jumlah total pengaduan tentang praktik ketenagakerjaan yang diajukan melalui mekanisme resmi |
| **KATEGORI SOSIAL : SUB KATEGORI HAK ASASI MANUSIA** | | |
| **Aspek: Investasi** | | |
| 60 | G4-HR1 | Persentase dan total jumlah perjanjian investasi yang ada dan mencakup pasal mengenai hak asasi manusia atau telah melalui evaluasi mengenai hak asasi manusia. |
| 61 | G4-HR2 | Total jumlah waktu pelatihan mengenai kebijakan dan prosedur yang terkait dengan aspek HAM yang berhubungan dengan prosedur kerja, termasuk persentase pegawai yang dilatih. |
| **Aspek: Non-diskriminasi** | | |
| 62 | G4-HR3 | Total jumlah kasus diskriminasi dan langkah penyelesaian masalah yang diambil |
| **Aspek: Kebebasan Berserikat dan Perjanjian Kerjasama** | | |
| 63 | G4-HR4 | Prosedur kerja yang teridentifikasi dimana hak untuk melatih kebebasan berserikat dan perundingann bersama menjadi berisiko dan langkah yang dimbil untuk mendukung hak kebebasan berserikat tersebut. |
| **Aspek: Pekerja Anak** | | |
| 64 | G4-HR5 | Prosedur kerja yang teridentifikasi memiliki resiko akan adanya pekerja anak dan langkah yang diambil untuk menghapuskan pekerja anak |
| **Aspek: Pekerja Paksa atau Wajib Kerja** | | |
| 65 | G4-HR6 | Laporkan tindakan yang diambil oleh organisasi dalam periode pelaporan yang dimaksudkan untuk berkontribusi dalam penghapusan semua bentuk pekerja paksa atau wajib kerja |
| **Aspek: Praktik Pengamanan** | | |
| 66 | G4-HR7 | Persentase petugas keamanan yang dilatih sesuai dengan kebijakan atau prosedur perusahaan yang terkait dengan aspek HAM dan prosedur kerja. |
| **Aspek: Hak Adat** | | |
| 67 | G4-HR8 | Total jumlah kasus pelanggaran yang berkaitan dengan hak masyarakat adat dan langkah yang diambil. |
| **Aspek: Asesmen** | | |
| 68 | G4-HR9 | Laporkan jumlah total dan persentase operasi yang merupakan subyek untuk dilakukan reviu atau asesmen dampak hak asasi manusia, berdasarkan negara. |
| **Aspek: Asesmen Pemasok atas Hak Asasi Manusia** | | |
| 69 | G4-HR10 | Laporkan persentase penapisan pemasok baru menggunakan kriteria hak asasi manusia. |
| 70 | G4-HR11 | Laporkan persentase pemasok yang diidentifikasi memiliki dampak hak asasi manusia negative |
| **Aspek: Mekanisme Pengaduan Masalah Hak Asasi Manusia** | | |
| 71 | G4-HR12 | Laporkan jumlah total pengaduan tentang dampak hak asasi manusia yang diajukan melalui mekanisme resmi |
| **KATEGORI SOSIAL : SUB KATEGORI MASYARAKAT** | | |
| **Aspek: Masyarakat Lokal** | | |
| 72 | G4-SO1 | Laporkan persentase operasi dengan pelibatan masyarakat lokal, asesmen dampak, dan program pengembangan yang diterapkan |
| 73 | G4-SO2 | Laporkan operasi dengan dampak negatif aktual dan potensial yang signifikan terhadap masyarakat lokal |
| **Aspek: Anti Korupsi** | | |
| 74 | G4-SO3 | Persentase dan total jumlah unit usaha yang dianalisa memiliki resiko terkait tindakan penyuapan dan korupsi |
| 75 | G4-SO4 | Persentase jumlah pegawai yang dilatih dalam prosedur dan kebijakan perusahaan terkait Anti-korupsi |
| 76 | G4-SO5 | Langkah yang diambil dalam mengatasi kasus tindakan penyuapan dan korupsi |
| **Aspek: Kebijakan Publik** | | |
| 77 | G4-SO6 | Laporkan total nilai moneter dari kontribusi politik secara finansial dan non-finansial yang dilakukan |
| **Aspek: Anti Persangan** | | |
| 78 | G4-SO7 | Laporkan jumlah total tindakan hukum yang tertunda atau diselesaikan selama periode pelaporan terkait dengan anti persaingan dan pelanggaran undang-undang anti-trust dan monopoli yang organisasi teridentifikasi ikut serta |
| **Aspek: Kepatuhan** | | |
| 79 | G4-SO8 | Nilai monetor dari denda dan jumlah biaya sanksi-sanksi akibat pelanggaran hukum dan kebijakan. |
| **Aspek: Asesmen Pemasok atas Dampak pada Masyarakat** | | |
| 80 | G4-SO9 | Laporkan persentase penapisan pemasok baru menggunakan kriteria dampak terhadap masyarakat |
| 81 | G4-SO10 | Laporkan persentase pemasok yang diidentifikasi memiliki dampak negatif signifikan aktual dan potensial terhadap masyarakat yang telah disepakati untuk diperbaiki berdasarkan hasil asesmen yang dilakukan. |
| **Aspek: Mekanisme Pengaduan Dampak terhadap Masyarakat** | | |
| 82 | G4-SO11 | Laporkan jumlah total pengaduan tentang dampak pada masyarakat yang diajukan melalui mekanisme resmi |
| **KATEGORI SOSIAL : SUB KATEGORI TANGGUNG JAWAB ATAS PRODUK** | | |
| **Aspek: Kesehatan dan Keselamatan Pelanggan** | | |
| 83 | G4-PR1 | Laporkan persentase kategori produk dan jasa yang signifikan dampak kesehatan dan keselamatannya |
| 84 | G4-PR2 | Jumlah total kasus pelanggaran kebijakan dan mekanisme kepatuhan yaang terkait dengan kesehatan dan keselamatan konsumen dalam keseluruhan proses, diukur berdasarkan hasil akhirnya. |
| **Aspek: Palabelan Produk dan Jasa** | | |
| 85 | G4-PR3 | Jenis informasi produk dan jasa yang dibutuhkan dalam prosedur kerja, dan persentase produk dan jasa yang terkait dalam prosedur tersebut. |
| 86 | G4-PR4 | Jumlah total kasus pelanggaran kebijakan dan mekanisme kepatuhan yang terkait dengan informasi produk dan jasa dan pelabelan, diukur berdasarkan hasil akhirnya. |
| 87 | G4-PR5 | Praktek-praktek yang terkait dengan kepuasan konsumen, termasuk hasil survey evaluasi kepuasan konsumen. |
| **Aspek: Komunikasi dan pemasaran** | | |
| 88 | G4-PR6 | penjualan produk yang dilarang |
| 89 | G4-PR7 | Jumlah total khusus pelanggaran kebijakan dan mekanisme kepatuhn yang terkait dengan komunikasi penjualan, termasuk iklan, promosi dan bentuk kerjasama, diukur berdasarkan hasil akhirnya. |
| 90 | G4-PR8 | Jumlah total pengaduan yang tervalidasi yang berkaitan dengan pelanggaran privasi konsumen dan data konsumen yang hilang. |
| **Aspek: Kepatuhan** | | |
| 91 | G4-PR9 | Nilai moneter dari denda dan jumlah biaya sanksi-sanksi akibat pelanggaran hukum dan kebijakan yang terkait dengan pengadaan dan penggunaan produk dan jasa |

Lampiran 5

Dibawah ini merupakan data pengolahan penerapan *Green Accounting, Total Asset Turnover* dan *Corporate Social Responsibility* terhadap Profitabilitas pada Perusahaan sektor barang konsumen primer yang terdaftar di Bursa Efek Indonesia Tahun 2018-2022:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **NO** | **SAMPEL** | **X1** | **X2** | **X3** | **Y** |
| 1 | AALI 2018 | 1 | 0.71059 | 0.40659 | 0.05662 |
| 2 | ADES 2018 | 1 | 0.91266 | 0.37363 | 0.06009 |
| 3 | AMRT 2018 | 1 | 3.01441 | 0.34066 | 0.03016 |
| 4 | BISI 2018 | 1 | 0.81939 | 0.42857 | 0.14606 |
| 5 | BUDI 2018 | 1 | 0.78815 | 0.41758 | 0.01487 |
| 6 | CEKA 2018 | 1 | 3.10476 | 0.45055 | 0.07926 |
| 7 | CPIN 2018 | 0 | 1.9518 | 0.21978 | 0.16464 |
| 8 | DLTA 2018 | 1 | 0.58615 | 0.21978 | 0.22194 |
| 9 | DSNG 2018 | 1 | 0.40564 | 0.23077 | 0.0364 |
| 10 | EPMT 2018 | 0 | 2.47562 | 0.31868 | 0.07849 |
| 11 | FISH 2018 | 0 | 0.23688 | 0.21978 | 0.00277 |
| 12 | GGRM 2018 | 1 | 1.38562 | 0.14286 | 0.11282 |
| 13 | HMSP 2018 | 1 | 2.29048 | 0.25275 | 0.29051 |
| 14 | ICBP 2018 | 1 | 1.11774 | 0.40659 | 0.13556 |
| 15 | INDF 2018 | 1 | 0.76027 | 0.42857 | 0.0514 |
| 16 | JPFA 2018 | 1 | 1.45921 | 0.31868 | 0.08411 |
| 17 | LSIP 2018 | 1 | 0.40049 | 0.32967 | 0.03282 |
| 18 | MIDI 2018 | 0 | 2.15751 | 0.24176 | 0.03209 |
| 19 | MLBI 2018 | 0 | 1.23717 | 0.53846 | 0.42388 |
| 20 | MYOR 2018 | 1 | 1.36774 | 0.37363 | 0.10007 |
| 21 | ROTI 2018 | 1 | 0.62965 | 0.25275 | 0.28943 |
| 22 | SDPC 2018 | 0 | 1.99195 | 0.2967 | 0.0163 |
| 23 | SKBM 2018 | 1 | 1.10305 | 0.28571 | 0.00901 |
| 24 | SKLT 2018 | 1 | 1.39842 | 0.26374 | 0.04276 |
| 25 | SMAR 2018 | 1 | 1.27572 | 0.37363 | 0.02039 |
| 26 | SSMS 2018 | 1 | 0.3285 | 0.2967 | 0.0547 |
| 27 | STTP 2018 | 1 | 1.0744 | 0.28571 | 0.09695 |
| 28 | TBLA 2018 | 0 | 0.52723 | 0.27473 | 0.04678 |
| 29 | TCID 2018 | 1 | 1.08327 | 0.26374 | 0.07077 |
| 30 | TGKA 2018 | 0 | 3.71254 | 0.25275 | 0.09141 |
| 31 | ULTJ 2018 | 1 | 0.98506 | 0.28571 | 0.12628 |
| 32 | UNVR 2018 | 1 | 2.05649 | 0.27473 | 0.44676 |
| 33 | WIIM 2018 | 1 | 1.11932 | 0.26374 | 0.04073 |
| 34 | CLEO 2018 | 1 | 0.99661 | 0.30769 | 0.07586 |
| 35 | HOKI 2018 | 1 | 1.88547 | 0.24176 | 0.11886 |
| 36 | CAMP 2018 | 1 | 0.95704 | 0.30769 | 0.06168 |
| 37 | GOOD 2018 | 1 | 1.91077 | 0.2967 | 0.10101 |
| 38 | AALI 2019 | 1 | 0.64702 | 0.32967 | 0.00903 |
| 39 | ADES 2019 | 1 | 1.01454 | 0.40659 | 0.102 |
| 40 | AMRT 2019 | 1 | 3.04035 | 0.30769 | 0.04747 |
| 41 | BISI 2019 | 1 | 0.77265 | 0.37363 | 0.1043 |
| 42 | BUDI 2019 | 1 | 1.00133 | 0.45055 | 0.02134 |
| 43 | CEKA 2019 | 1 | 2.24032 | 0.23077 | 0.15466 |
| 44 | CPIN 2019 | 0 | 1.99756 | 0.27473 | 0.12374 |
| 45 | DLTA 2019 | 1 | 0.58005 | 0.30769 | 0.22287 |
| 46 | DSNG 2019 | 1 | 0.49366 | 0.26374 | 0.01533 |
| 47 | EPMT 2019 | 0 | 2.55336 | 0.35165 | 0.06672 |
| 48 | FISH 2019 | 0 | 2.398 | 0.30769 | 0.02661 |
| 49 | GGRM 2019 | 1 | 1.40531 | 0.32967 | 0.13835 |
| 50 | HMSP 2019 | 1 | 2.08348 | 0.35165 | 0.26956 |
| 51 | ICBP 2019 | 1 | 1.09268 | 0.42857 | 0.13847 |
| 52 | INDF 2019 | 1 | 0.7962 | 0.45055 | 0.06136 |
| 53 | JPFA 2019 | 1 | 1.45857 | 0.32967 | 0.06731 |
| 54 | LSIP 2019 | 1 | 0.36179 | 0.32967 | 0.02471 |
| 55 | MIDI 2019 | 0 | 0.28361 | 0.21978 | 0.00495 |
| 56 | MLBI 2019 | 0 | 1.28114 | 0.50549 | 0.41632 |
| 57 | MYOR 2019 | 1 | 1.31457 | 0.38462 | 0.10712 |
| 58 | ROTI 2019 | 1 | 0.71272 | 0.30769 | 0.50516 |
| 59 | SDPC 2019 | 0 | 2.21535 | 0.25275 | 0.0064 |
| 60 | SKBM 2019 | 1 | 1.15619 | 0.32967 | 0.52581 |
| 61 | SKLT 2019 | 1 | 1.61993 | 0.30769 | 0.05683 |
| 62 | SMAR 2019 | 1 | 1.30267 | 0.45055 | 0.03234 |
| 63 | SSMS 2019 | 1 | 0.27672 | 0.17582 | 0.03768 |
| 64 | STTP 2019 | 1 | 1.21896 | 0.2967 | 0.16748 |
| 65 | TBLA 2019 | 0 | 0.49146 | 0.21978 | 0.03807 |
| 66 | TCID 2019 | 1 | 1.09915 | 0.26374 | 0.05689 |
| 67 | TGKA 2019 | 0 | 4.46349 | 0.1978 | 0.143 |
| 68 | ULTJ 2019 | 1 | 0.94446 | 0.24176 | 0.15675 |
| 69 | UNVR 2019 | 1 | 2.07864 | 0.31868 | 0.35802 |
| 70 | WIIM 2019 | 1 | 1.07237 | 0.1978 | 0.02103 |
| 71 | CLEO 2019 | 1 | 0.87434 | 0.27473 | 0.10501 |
| 72 | HOKI 2019 | 1 | 1.94778 | 0.21978 | 0.12222 |
| 73 | CAMP 2019 | 1 | 0.97298 | 0.36264 | 0.07258 |
| 74 | GOOD 2019 | 1 | 1.6669 | 0.28571 | 0.08607 |
| 75 | AALI 2020 | 1 | 0.67697 | 0.37363 | 0.03217 |
| 76 | ADES 2020 | 1 | 0.70231 | 0.35165 | 0.14163 |
| 77 | AMRT 2020 | 1 | 2.9197 | 0.32967 | 0.03883 |
| 78 | BISI 2020 | 1 | 0.62188 | 0.37363 | 0.09388 |
| 79 | BUDI 2020 | 1 | 0.91997 | 0.35165 | 0.02264 |
| 80 | CEKA 2020 | 1 | 2.31975 | 0.3956 | 0.11605 |
| 81 | CPIN 2020 | 0 | 1.36456 | 0.24176 | 0.12342 |
| 82 | DLTA 2020 | 1 | 0.44578 | 0.28571 | 0.10074 |
| 83 | DSNG 2020 | 1 | 0.47338 | 0.23077 | 0.03379 |
| 84 | EPMT 2020 | 0 | 2.44747 | 0.36264 | 0.0738 |
| 85 | FISH 2020 | 0 | 2.24475 | 0.28571 | 0.04417 |
| 86 | GGRM 2020 | 1 | 1.46407 | 0.28571 | 0.09781 |
| 87 | HMSP 2020 | 1 | 1.86063 | 0.31868 | 0.17275 |
| 88 | ICBP 2020 | 1 | 0.45063 | 0.41758 | 0.07168 |
| 89 | INDF 2020 | 1 | 0.501 | 0.42857 | 0.05365 |
| 90 | JPFA 2020 | 1 | 1.42437 | 0.49451 | 0.04708 |
| 91 | LSIP 2020 | 1 | 0.32379 | 0.38462 | 0.06367 |
| 92 | MIDI 2020 | 0 | 2.13713 | 0.28571 | 0.03381 |
| 93 | MLBI 2020 | 0 | 0.68274 | 0.28571 | 0.09824 |
| 94 | MYOR 2020 | 1 | 1.23762 | 0.38462 | 0.10609 |
| 95 | ROTI 2020 | 1 | 0.72145 | 0.34066 | 0.03787 |
| 96 | SDPC 2020 | 0 | 2.26955 | 0.26374 | 0.00241 |
| 97 | SKBM 2020 | 1 | 1.78979 | 0.35165 | 0.00306 |
| 98 | SKLT 2020 | 1 | 1.62006 | 0.31868 | 0.05495 |
| 99 | SMAR 2020 | 1 | 1.1544 | 0.46154 | 0.04396 |
| 100 | SSMS 2020 | 1 | 0.31396 | 0.1978 | 0.09443 |
| 101 | STTP 2020 | 1 | 1.11519 | 0.31868 | 0.18226 |
| 102 | TBLA 2020 | 0 | 0.55906 | 0.20879 | 0.03503 |
| 103 | TCID 2020 | 1 | 0.80642 | 0.2967 | 0.04305 |
| 104 | TGKA 2020 | 0 | 3.71477 | 0.28571 | 0.14235 |
| 105 | ULTJ 2020 | 1 | 0.68166 | 0.26374 | 0.12676 |
| 106 | UNVR 2020 | 1 | 2.09268 | 0.32967 | 0.34885 |
| 107 | WIIM 2020 | 1 | 1.23514 | 0.23077 | 0.10685 |
| 108 | CLEO 2020 | 1 | 0.74194 | 0.32967 | 0.10128 |
| 109 | HOKI 2020 | 1 | 1.29359 | 0.27473 | 0.04194 |
| 110 | CAMP 2020 | 1 | 1.80024 | 0.32967 | 0.04053 |
| 111 | GOOD 2020 | 1 | 1.15716 | 0.32967 | 0.03674 |
| 112 | AALI 2021 | 1 | 0.80007 | 0.36264 | 0.06801 |
| 113 | ADES 2021 | 1 | 0.71702 | 0.38462 | 0.20379 |
| 114 | AMRT 2021 | 1 | 3.08813 | 0.35165 | 0.00723 |
| 115 | BISI 2021 | 1 | 0.64336 | 0.43956 | 0.12164 |
| 116 | BUDI 2021 | 1 | 1.12748 | 0.32967 | 0.03064 |
| 117 | CEKA 2021 | 1 | 3.15746 | 0.41758 | 0.11021 |
| 118 | CPIN 2021 | 0 | 1.45851 | 0.25275 | 0.1021 |
| 119 | DLTA 2021 | 1 | 0.52051 | 0.32967 | 0.14365 |
| 120 | DSNG 2021 | 1 | 0.51957 | 0.27473 | 0.05394 |
| 121 | EPMT 2021 | 0 | 2.63864 | 0.37363 | 0.08697 |
| 122 | FISH 2021 | 0 | 2.52324 | 0.24176 | 0.05218 |
| 123 | GGRM 2021 | 1 | 0.13881 | 0.34066 | 0.06231 |
| 124 | HMSP 2021 | 1 | 1.86238 | 0.32967 | 0.13443 |
| 125 | ICBP 2021 | 1 | 0.48133 | 0.43956 | 0.06704 |
| 126 | INDF 2021 | 1 | 0.55385 | 0.41758 | 0.06247 |
| 127 | JPFA 2021 | 1 | 1.56974 | 0.46154 | 0.07453 |
| 128 | LSIP 2021 | 1 | 0.38186 | 0.36264 | 0.08367 |
| 129 | MIDI 2021 | 0 | 2.14613 | 0.27473 | 0.04261 |
| 130 | MLBI 2021 | 0 | 0.84657 | 0.32967 | 0.22787 |
| 131 | MYOR 2021 | 1 | 1.401 | 0.34066 | 0.0608 |
| 132 | ROTI 2021 | 1 | 0.7844 | 0.32967 | 0.06766 |
| 133 | SDPC 2021 | 0 | 2.47752 | 0.34066 | 0.00793 |
| 134 | SKBM 2021 | 1 | 1.95282 | 0.28571 | 0.01508 |
| 135 | SKLT 2021 | 1 | 1.52605 | 0.40659 | 0.09506 |
| 136 | SMAR 2021 | 1 | 1.41292 | 0.30769 | 0.07013 |
| 137 | SSMS 2021 | 1 | 0.37566 | 0.34066 | 0.12767 |
| 138 | STTP 2021 | 1 | 1.08232 | 0.25275 | 0.15757 |
| 139 | TBLA 2021 | 0 | 0.75755 | 0.32967 | 0.03756 |
| 140 | TCID 2021 | 1 | 0.8042 | 0.32967 | 0.03412 |
| 141 | TGKA 2021 | 0 | 3.50361 | 0.30769 | 0.14134 |
| 142 | ULTJ 2021 | 1 | 0.89331 | 0.30769 | 0.17238 |
| 143 | UNVR 2021 | 1 | 2.07389 | 0.35165 | 0.30197 |
| 144 | WIIM 2021 | 1 | 1.4455 | 0.32967 | 0.09353 |
| 145 | CLEO 2021 | 1 | 0.81852 | 0.34066 | 0.13404 |
| 146 | HOKI 2021 | 1 | 0.94535 | 0.34066 | 0.01199 |
| 147 | CAMP 2021 | 1 | 0.88832 | 0.35165 | 0.08722 |
| 148 | GOOD 2021 | 1 | 1.30044 | 0.37363 | 0.0728 |
| 149 | AALI 2022 | 1 | 0.74629 | 0.35165 | 0.06127 |
| 150 | ADES 2022 | 1 | 0.78452 | 0.3956 | 0.22179 |
| 151 | AMRT 2022 | 1 | 3.15241 | 0.38462 | 0.09456 |
| 152 | BISI 2022 | 1 | 0.70828 | 0.42857 | 0.15432 |
| 153 | BUDI 2022 | 1 | 1.06575 | 0.46154 | 0.02932 |
| 154 | CEKA 2022 | 1 | 3.57551 | 0.47253 | 0.12844 |
| 155 | CPIN 2022 | 0 | 1.42713 | 0.2967 | 0.07354 |
| 156 | DLTA 2022 | 1 | 0.59574 | 0.30769 | 0.176 |
| 157 | DSNG 2022 | 1 | 0.62731 | 0.28571 | 0.07857 |
| 158 | EPMT 2022 | 0 | 2.69434 | 0.36264 | 0.081 |
| 159 | FISH 2022 | 0 | 3.39167 | 0.26374 | 0.07114 |
| 160 | GGRM 2022 | 1 | 0.14078 | 0.37363 | 0.03139 |
| 161 | HMSP 2022 | 1 | 2.02989 | 0.35165 | 0.11542 |
| 162 | ICBP 2022 | 1 | 0.56196 | 0.38462 | 0.04963 |
| 163 | INDF 2022 | 1 | 0.61425 | 0.42857 | 0.05095 |
| 164 | JPFA 2022 | 1 | 1.49803 | 0.38462 | 0.04561 |
| 165 | LSIP 2022 | 1 | 0.36928 | 0.38462 | 0.08338 |
| 166 | MIDI 2022 | 0 | 2.26261 | 0.32967 | 0.0578 |
| 167 | MLBI 2022 | 0 | 0.92307 | 0.36264 | 0.27409 |
| 168 | MYOR 2022 | 1 | 1.37678 | 0.32967 | 0.08844 |
| 169 | ROTI 2022 | 1 | 0.95275 | 0.35165 | 0.10465 |
| 170 | SDPC 2022 | 0 | 2.28385 | 0.37363 | 0.01746 |
| 171 | SKBM 2022 | 1 | 1.86186 | 0.30769 | 0.04242 |
| 172 | SKLT 2022 | 1 | 1.48972 | 0.38462 | 0.07245 |
| 173 | SMAR 2022 | 1 | 1.7616 | 0.34066 | 0.12922 |
| 174 | SSMS 2022 | 1 | 0.51978 | 0.35165 | 0.16167 |
| 175 | STTP 2022 | 1 | 1.07424 | 0.30769 | 0.13604 |
| 176 | TBLA 2022 | 0 | 0.70036 | 0.31868 | 0.03385 |
| 177 | TCID 2022 | 1 | 0.85893 | 0.35165 | 0.00761 |
| 178 | TGKA 2022 | 0 | 3.10336 | 0.36264 | 0.11437 |
| 179 | ULTJ 2022 | 1 | 1.03794 | 0.36264 | 0.13089 |
| 180 | UNVR 2022 | 1 | 2.25017 | 0.38462 | 0.29287 |
| 181 | WIIM 2022 | 1 | 1.70802 | 0.35165 | 0.11511 |
| 182 | CLEO 2022 | 1 | 0.8023 | 0.37363 | 0.1155 |
| 183 | HOKI 2022 | 1 | 1.14059 | 0.35165 | 0.1116 |
| 184 | CAMP 2022 | 1 | 1.05079 | 0.35165 | 0.11282 |
| 185 | GOOD 2022 | 1 | 1.43448 | 0.37363 | 0.0712 |

Lampiran 6

Dibawah ini merupakan hasil *output* SPSS 25 pada data pengolahan penerapan *Green Accounting, Total Asset Turnover* dan *Corporate Social Responsibility* terhadap Profitabilitas pada Perusahaan sektor barang konsumen primer yang terdaftar di Bursa Efek Indonesia Tahun 2018-2022:

* 1. Uji Statistik Deskriptif

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Green Accounting | 175 | .00 | 1.00 | .8000 | .40115 |
| Total Asset Turnover | 175 | .14 | 4.46 | 1.3441 | .84373 |
| Corporate Social Responsibility | 175 | .18 | .49 | .3286 | .06468 |
| Profitabilitas | 175 | .00 | .60 | .2766 | .10910 |
| Valid N (listwise) | 175 |  |  |  |  |

* 1. **Uji Asumsi Klasik**

1. **Uji Norrmalitas**

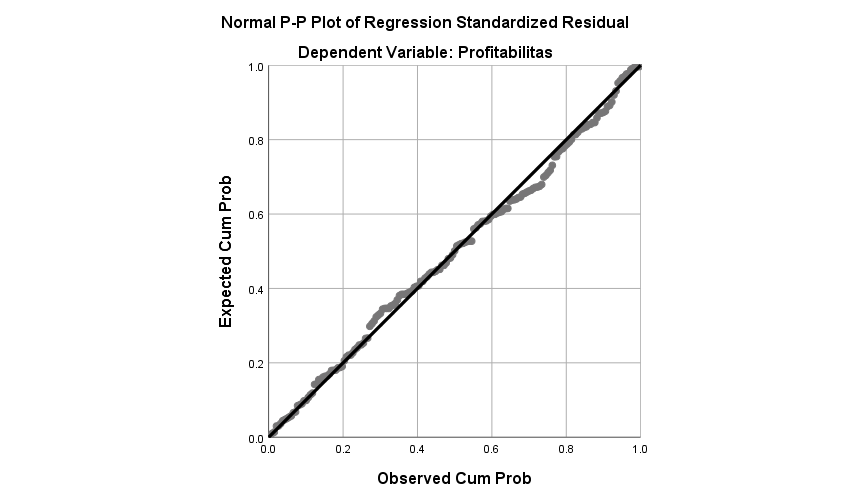
* **Uji *Kolmogorov-Smirnov* (Sebelum Transformasi)**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 185 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .01802804 |
| Most Extreme Differences | Absolute | .161 |
| Positive | .161 |
| Negative | -.140 |
| Test Statistic | | .161 |
| Asymp. Sig. (2-tailed) | | .000c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

* **Uji *Kolmogorov-Smirnov* (Setelah Transformasi)**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 175 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .10527222 |
| Most Extreme Differences | Absolute | .056 |
| Positive | .056 |
| Negative | -.040 |
| Test Statistic | | .056 |
| Asymp. Sig. (2-tailed) | | .200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

* **Grafik Normal Probability Plot**

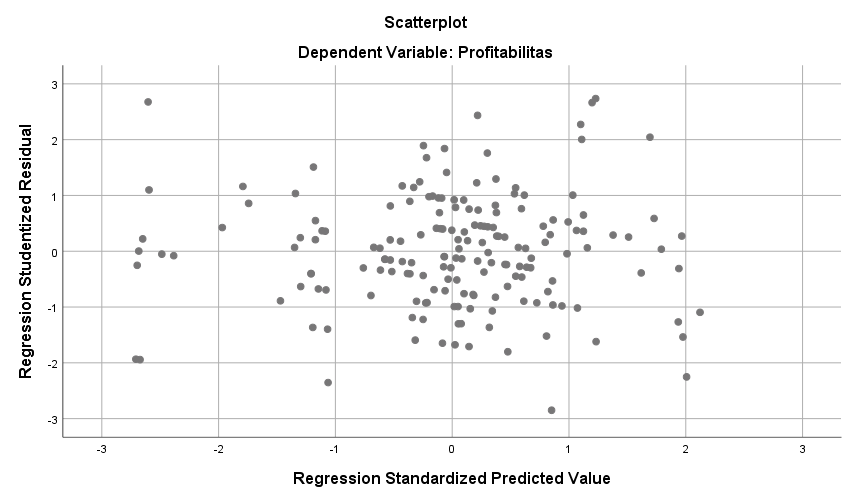


1. **Uji Multikolinearitas**

|  |  |  |  |
| --- | --- | --- | --- |
| **Coefficientsa** | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | Green Accounting | .739 | 1.353 |
| Total Assets Turnover | .845 | 1.183 |
| CSR | .864 | 1.157 |
| a. Dependent Variable: Profitabilitas | | | |

1. **Hasil Uji Heteroskedastisitas**

* **Grafik *Scatterplot***



1. **Uji Autokorelasi**

|  |  |
| --- | --- |
| **Model Summaryb** | |
| Model | Durbin-Watson |
| 1 | 1.970 |
| a. Predictors: (Constant), Corporate Social Responsibility, Total Asset Turnover, Green Accounting | |
| b. Dependent Variable: Profitabilitas | |

* 1. **Analisis Regresi Linear Berganda**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .051 | .005 |  | 9.318 | .000 |
| Green Accounting | .022 | .003 | .524 | 7.835 | .000 |
| Total Asset Turnover | .011 | .001 | .536 | 8.583 | .000 |
| Corporate Social Responsibility | .047 | .016 | .182 | 2.946 | .004 |
| a. Dependent Variable: Profitabilitas | | | | | | |

* 1. **Uji Hipotesis**

1. **Uji Kelayakan Model ( Uji F )**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | .021 | 3 | .007 | 43.937 | .000b |
| Residual | .028 | 171 | .000 |  |  |
| Total | .049 | 174 |  |  |  |
| a. Dependent Variable: Profitabilitas | | | | | | |
| b. Predictors: (Constant), Corporate Social Responsibility, Total Asset Turnover, Green Accounting | | | | | | |

1. **Uji Statistik Signifikansi Parameter Individual ( Uji Statistik t )**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .051 | .005 |  | 9.318 | .000 |
| Green Accounting | .022 | .003 | .524 | 7.835 | .000 |
| Total Asset Turnover | .011 | .001 | .536 | 8.583 | .000 |
| Corporate Social Responsibility | .047 | .016 | .182 | 2.946 | .004 |
| a. Dependent Variable: Profitabilitas | | | | | | |

1. **Koefisien Determinasi (R2)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .660a | .435 | .425 | .01275 |
| a. Predictors: (Constant), Corporate Social Responsibility, Total Asset Turnover, Green Accounting | | | | |